

2025 DRAFT OPERATING BUDGET

December 9, 2024

Mayor's comments

Agenda

- Update on trends
- Update on service review initiatives that have a financial impact
- How are budgets prepared?
- Art Gallery questions
- Starting point
- Departmental budgets
- Next steps

Timelines

- Budget preparation begins as soon as we issue our tax bills.
- Staff kickoff in the summer of 2024
- Individual department meetings with Finance – August
- Public Survey – Completed in August; shared results in October
- Individual department meetings with City Manager – September
- NEW - Committee Meetings – October
- Council wrap up and direction to bring forward a draft budget with a municipal increase 3% to 5% for Council review on December 9th.
- December 9th, TODAY! Council's first comprehensive review of the draft budget.

Municipal Budget

- Municipal Budgets are legislatively required
- Budgets must be balanced
- **Budgetary basis of accounting is different than financial statement presentation**

Municipal Budget – Modified cash flow vs PSAB

• Budgeted Annual Surplus	\$0	The budget is balanced
• Remove principal payments	(\$1,800,000)	
• Remove reserve transfers	(\$2,000,000)	
• Remove capital spending	(\$3,250,000)	
• Add amortization	\$3,600,000	
• Add accretion	\$100,000	
• PSAB Annual Surplus	\$3,350,000	

Municipal Budget

- Municipal Budgets are legislatively required
- Budgets must be balanced
- Budgetary basis of accounting is different than financial statement presentation
- **Provide fiscal accountability and manage city finances responsibly**

Municipal Budget – Responsibly Managing City Finances

- Multi Year Capital Planning
- Service Review Exercise
- Utilization of Reserve Funds
- Asset Condition Assessments
- Debt Financing Controls
- Salary Administration Policy
- Regular Financial Updates
- Responsible Growth Management

Ongoing Service Review Projects

- 1c5 – Develop a Business case to analyze moving from a bylaw compliance model to a proactive enforcement approach
- 2a1—Investigate cloud-based solutions that will advance the IT needs assessment timeline for a digital timecoding solution integrated with Asset Management, Work Order, and HRIS systems.
- 1a2 - Explore the opportunity to realign the responsibilities of switchboard functions to Police Services
- 3a2 – Undertake a review of the classification of parks and sports fields, the service level for each, and the associated operating and maintenance costs
- 3a5 – Complete the city-wide conversion to radio water meters
- 1a3 – Review parks operations and public works to find and provide corporate benefits through process and staffing synergies, including mandatory annual joint work plan meetings
- 4a2 – Explore a business case for a dedicated staff position focused on grants applications and reporting
- 3a6 – Increase and expand the use of online services to enhance opportunities for the public to access services when and where they need to
- 4c3 – Develop a revised process for the annual user fees and charges update to standardize the review and ensure that each fee is reviewed annually with opportunities for revenue generation.
- 5a2 – Develop an allocation policy regarding internal costs to enhance the transparency of gross costs vs levy requirements
- 1a6 – Implement a culture of continuous improvement using LEAN to proactively and routinely assess processes, programs, and services to maximize performance outcomes with the goal of reviewing two a year.

Service Review Actions - LEAN

- The LEAN implementation (service review project 1a6) team has developed a governance model (including identifying the program measures of success) and developed a project selection matrix and a project close-out calculation form to capture efficiencies. The 100 processes identified at the Lean workshop for leaders were reviewed to identify alignment with other planned projects and then put through the selection matrix. We narrowed down the list to 7 potential process improvements/initiatives for SLT's review and based on that feedback, narrowed it down to 2 initiatives/projects for 2024 and then developed a training plan

Training to Date in 2024 - 79 staff trained

- 12 staff trained in LEAN Yellow Belt - develop an understanding of the Lean improvement methodology and its applicability within the organization as well as a basic proficiency in applying key Lean tools and practices to make small improvements
- 13 staff trained on 5S - 5S is a practice aimed at improving workplace organization, visual communication and overall cleanliness and safety
- 25 staff trained – Mini White Belt - introduction to LEAN, the "why", identify types of WASTE, understand 5S,
- 29 managers/supervisors/directors attended –LEAN Workshop for Leaders/ Process Owner Sponsorship training – introduction to LEAN improvement methodology as well as a focus "sponsoring -engaging and sustaining"; role of encouraging process review and sustaining change to a process, process health and metrics

LEAN Projects

- The initial pilot projects are: Employee Reimbursement (Value Stream Process Mapping) and Optimize Yard and Storage (5S)
- Both projects are intended to further inform the draft governance model, selection matrix and close-out calculation while utilizing LEAN tools to introduce LEAN concepts with the Employee Reimbursement project focused on value stream mapping and the Optimize Yard and Storage project using 5S.

Municipal Budget

- Municipal Budgets are legislatively required
- Budgets must be balanced
- Budgetary basis of accounting is different than financial statement presentation
- Provide fiscal accountability and manage city finances responsibly
- **Ultimately the budget determines how much we raise each year from taxation.**

Municipal Budget – Tax Rates

- Total Municipal Levy \$35,000,000 -> Directly from the Budget
- Total Municipal Assessment \$2,100,000,000 -> provided by MPAC
- Levy divided by assessment 1.6651% = tax rate**

***Other factors impact the actual rates such as tax ratios, weighted assessment and exempt property classes.*

The starting point

- Draft Municipal Levy increase is 2.65%; 2.55% when combined with the County.
- This increase works out to just under \$10 a month for the average single detached bungalow.
- We will revisit this increase at various points in the presentation but it's worth starting at the end. This is the lowest increase in our region to date.

Update on Trends – BMA Study

Net Levy per Capita

2024 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location

	2024 Net Levy Per \$100,000		2024 Net Levy Per \$100,000 Weighted Assessment	
Bruce/Grey	2024 Levy per Capita	Weighted Assessment	2024 Levy per Capita Ranking	Assessment Ranking
The Blue Mountains	\$ 3,865	\$ 796	high	low
Georgian Bluffs	\$ 1,733	\$ 1,083	low	mid
South Bruce Peninsula	\$ 2,261	\$ 1,112	high	mid
Grey Highlands	\$ 2,127	\$ 1,141	high	mid
Chatsworth	\$ 1,440	\$ 1,213	low	mid
West Grey	\$ 1,543	\$ 1,225	low	mid
Saugeen Shores	\$ 2,138	\$ 1,249	high	mid
Meaford	\$ 2,160	\$ 1,332	high	mid
Kincardine	\$ 2,456	\$ 1,373	high	high
Southgate	\$ 1,628	\$ 1,382	low	high
Hanover	\$ 1,487	\$ 1,451	low	high
Owen Sound	\$ 1,940	\$ 1,761	mid	high
Average	\$ 2,065	\$ 1,260		
Median	\$ 2,033	\$ 1,237		

- On a levy per capita basis Owen Sound falls squarely in the middle of Grey and Bruce Counties, slightly below the average.
- A review of net levy per capita should be considered in the context of relative taxes addressed in the following slides.
- Note that municipalities with higher seasonal property owners will have artificially high ratios because the per capita figure capture the permanent population only.

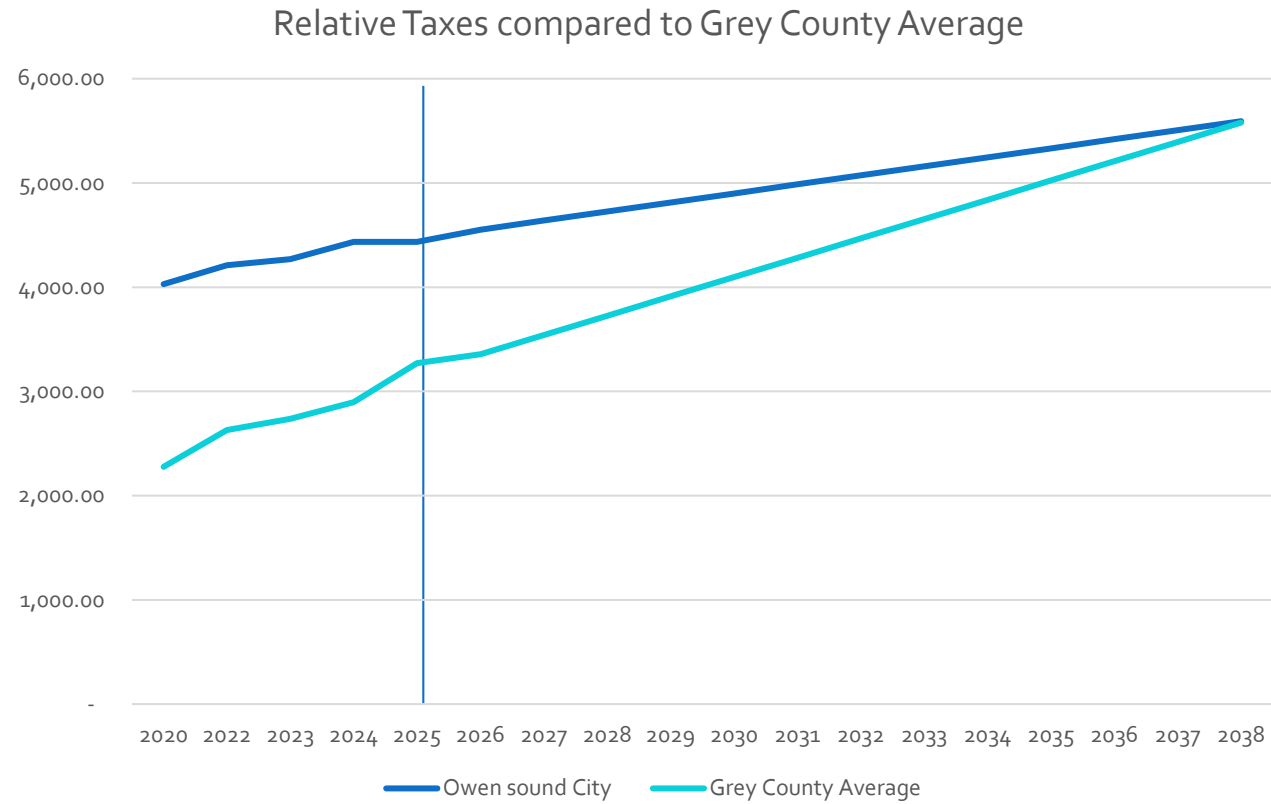
Relative Taxes

Detached Bungalow

2024 Property Taxes - Bruce/Grey		Ranking
Georgian Bluffs	\$ 1,986	Low
Grey Highlands	\$ 2,571	Low
West Grey	\$ 2,726	Low
The Blue Mountains	\$ 2,755	Low
Meaford	\$ 2,948	Low
South Bruce Peninsula	\$ 3,128	Low
Southgate	\$ 3,193	Low
Saugeen Shores	\$ 3,296	Low
Hanover	\$ 3,368	Low
Chatsworth	\$ 3,630	Mid
Kincardine	\$ 3,854	Mid
Owen Sound	\$ 4,435	High
Average	\$ 3,157	
Median	\$ 3,160	

- Owen Sound taxes are still high in the County. However, the gap between Owen Sound and the remaining average of Grey County has reduced by \$215 a year since 2020 and based on preliminary budgets is expected to be reduced by a further \$75 in 2025. That is a 17% reduction.
- In other words, although our taxes are increasing slower than the rest of Grey County municipalities.
- In time the goal will be to have relative taxes that are equal to the AVERAGE of Grey County.

Relative Taxes – Detached Bungalow



Relative Taxes

Multi Residential

2024 Property Taxes - Bruce/Grey		Ranking
The Blue Mountains	\$ 560	Low
South Bruce Peninsula	\$ 647	Low
Georgian Bluffs	\$ 713	Low
West Grey	\$ 778	Low
Kincardine	\$ 800	Low
Chatsworth	\$ 805	Low
Southgate	\$ 808	Low
Saugeen Shores	\$ 862	Low
Meaford	\$ 1,135	Low
Hanover	\$ 1,167	Low
Owen Sound	\$ 1,584	Mid
Average	\$ 896	
Median	\$ 805	

- Relative taxes on multi residential walk up properties are an even better trend.
- Since 2022 the per unit taxes has **DROPPED** from \$1,858 per unit to \$1,584 per unit.
- That is a 17% reduction in just two years.

Relative Taxes

Commercial Office Building

2024 Property Taxes - Bruce/Grey			Ranking
West Grey	\$	2.13	Low
Kincardine	\$	2.16	Low
Georgian Bluffs	\$	2.29	Low
Chatsworth	\$	2.45	Low
Hanover	\$	3.16	Mid
Meaford	\$	3.23	Mid
Owen Sound	\$	3.30	Mid
Average	\$	2.67	
Median	\$	2.45	

- Measures taxes per square foot
- Stable in the mid-range for taxes provincially.
- While above average for Bruce/Grey, in line with the Provincial average of \$3.30
- Future tax policy may look to further reduce the commercial ratio.

Relative Taxes

Standard Industrial

2024 Property Taxes - Bruce/Grey			Ranking
South Bruce Peninsula	\$	0.44	Low
Meaford	\$	0.44	Low
Grey Highlands	\$	0.60	Low
The Blue Mountains	\$	0.72	Low
Southgate	\$	0.73	Low
Hanover	\$	0.94	Low
Owen Sound	\$	1.06	Low
Kincardine	\$	1.12	Low
West Grey	\$	1.22	Low
Georgian Bluffs	\$	1.76	Mid
Average	\$	0.90	
Median	\$	0.84	

- Over the longer term, this is the City's most improved ranking. Industrial taxes are low, compared to the Provincial average of \$1.68.
- While multi-residential and commercial ratios are prioritized, future tax policy may look to reduce the industrial ratio even further.
- Reducing the ratio for commercial and industrial classes is not only an economic development strategy but also a risk management strategy.

When will Owen Sound's taxes be equal to Georgian Bluffs?

From 2024 Budget Documents	Geogian Bluffs	Per Capita	Owen Sound	Per Capita	Variance
Population 2024		11490		21612	
General Operating	7,376,925	\$ 642.03	13,457,413	\$ 622.68	- 6,080,488
Fire Services	905,000		5,830,315		- 4,925,315
Public Transit	-		1,267,181		- 1,267,181
Police Services	1,696,500		9,394,466		- 7,697,966
Long Term Debt Payments	203,000		1,820,288		- 1,617,288
Capital Levy	2,738,650		3,129,989		- 391,339
Total Municipal Levy	12,920,075	\$ 1,124.46	34,899,652	\$ 1,614.83	-\$ 490.36

Comparing 2024 Draft Budget Documents

	Huntsville 2024	Cobourg 2024	Amherstburg 2024	Owen Sound 2024	Collingwood 2024
Fire Services	1,207,878	4,758,466	3,184,423	5,830,315	5,841,696
Waste Management	-	-	1,649,500	992,101	-
Public Transit	171,445	1,117,830	195,000	1,271,341	1,393,232
Operating Balance	13,418,132	16,851,252	17,751,438	13,229,329	23,272,657
Local Share	230,000				
LTD payments	834,673	367,000	1,003,568	1,820,289	2,961,921
Capital Levy	7,040,070	414,276	1,422,436	3,129,989	988,650
Direct Control net Cost	22,902,198	23,508,824	25,206,365	26,273,364	34,458,156
Police Board Levy or OPP	-	7,429,948	6,301,854	8,718,608	5,129,470
Total for Muncipal Levy	22,902,198	30,938,772	31,508,219	34,991,972	39,587,626

Why are Owen Sound's taxes higher than those of similar-sized municipalities?

2025 Draft Budget

10:00 am

BUDGETED EXPENDITURES AND REVENUES BY DEPARTMENT

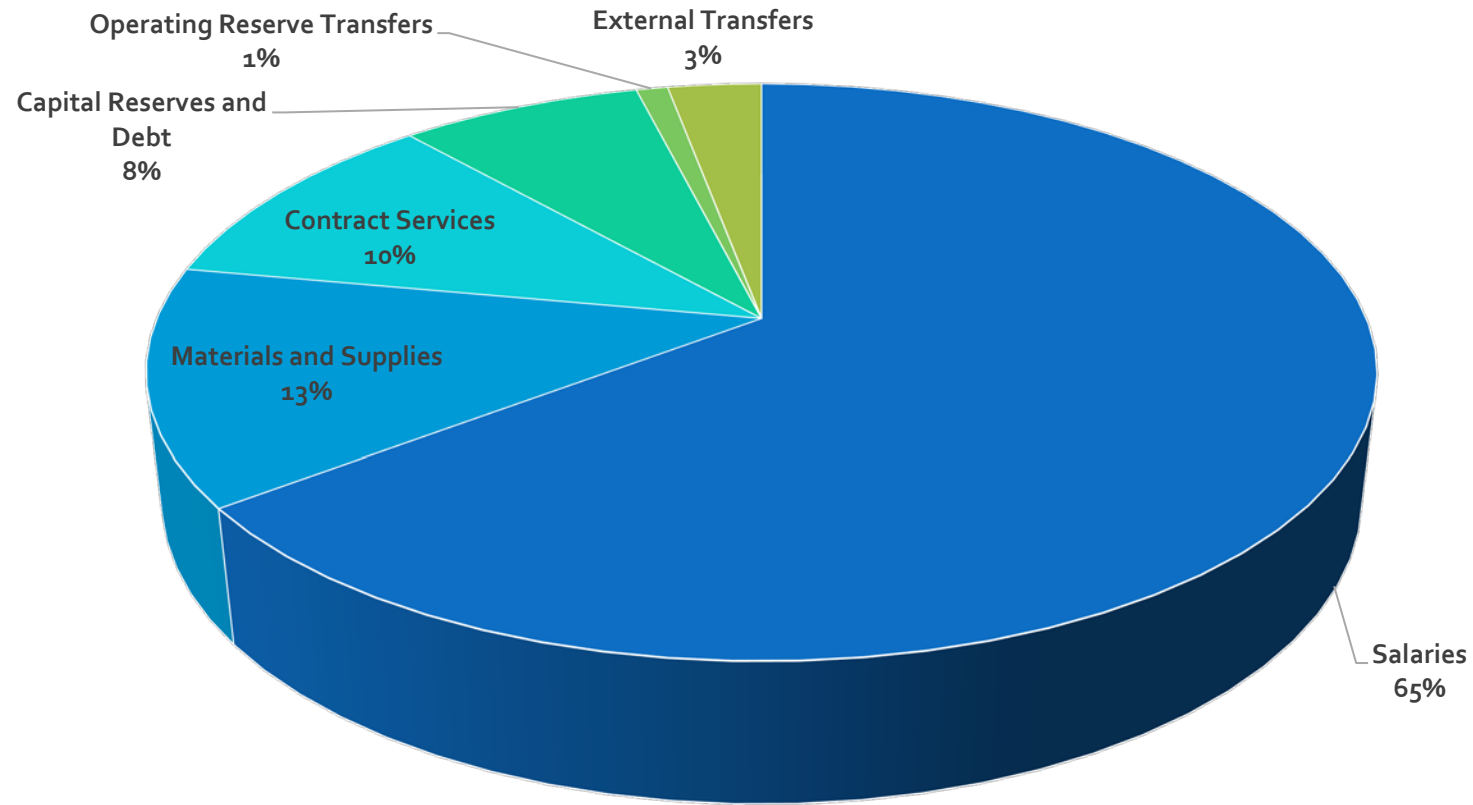
2025

	SALARIES AND BENEFITS	MATS AND SUPPLIES	CONTRACT SERVICES	DEBT PAYMENTS AND CAPITAL	TRANSFER TO OPERATING	EXTERNAL TRANSFERS	INTERNAL ALLOCATIONS	TOTAL EXPENSES	GRANTS & MUNICIPAL	USER FEES, RENTALS AND	TAX LEVY
GOVERNANCE INCLUDING DIRECTOR SALARIES AND CLER	2,124,285	113,605	31,550	20,811	20,000	0	(801,003)	1,509,248		253,250	1,255,998
PROGRAM SUPPORT (CORPORATE SERVICES)	2,809,177	1,154,777	481,000	575,811	8,000		(1,495,724)	3,533,041	149,414	119,000	3,264,627
BYLAW, PARKING AND ANIMAL CONTROL	217,135	130,177	197,281	51,643			209,788	806,024	120,000	178,000	508,024
POLICE	12,752,826	720,306	502,052	501,347	409,300		(105,041)	14,780,790	1,084,100	3,797,685	9,899,005
FIRE	5,055,033	300,525		540,000			165,575	6,061,133		64,000	5,997,133
DEVELOPMENT SUPPORT AND ENGINEERING	1,834,310	110,464	90,400	(147,500)		62,500	(172,985)	1,777,189	40,000	759,543	977,646
STORMWATER		20,000		325,000			89,025	434,025			434,025
WATER AND WASTE WATER							1,501,960	1,501,960		1,501,960	0
WASTE MANAGEMENT	96,289	362,614	1,238,500		42,500		81,600	1,821,503	80,000	563,250	1,178,253
TRANSIT	206,617	216,485	1,366,550				157,456	1,947,108	250,000	414,300	1,282,808
TRANSPORTATION	2,076,235	1,191,226	496,775	1,120,389			(87,783)	4,796,842	130,000	27,500	4,639,342
COMMUNITY SERVICES	3,471,485	1,915,914	730,359	699,387	200	235,600	494,732	7,547,677	425,681	2,362,732	4,759,264
TTAG	608,210	187,750	42,525				(37,600)	800,885	139,106	221,000	440,779
LIBRARY	5,062					1,128,900		1,133,962	42,102		1,091,860
	31,256,664	6,423,843	5,176,992	3,686,888	480,000	1,427,000	0	48,451,387	2,460,403	10,262,220	35,728,764
<i>percent age of total costs</i>	65%								5.1%	21.2%	73.7%
2024 TOTAL	29,668,607	6,689,608	4,929,095	3,429,608	430,568	1,388,789	0	46,536,276		OMPF FUNDING	(2,133,800)
INCREASE	1,588,057	(265,765)	247,897	257,280	49,432	38,211		1,915,111		PILS	(72,246)
	5.35%	-3.97%	5.03%	7.50%	11.48%	2.75%	0.00%	4.12%		CAPITAL LEVY	3,246,479
										INTEREST REVENUE	(150,000)
										SUPPS AND MISC TAX CHANGES	(343,734)
										NETTAX LEVY	36,275,463

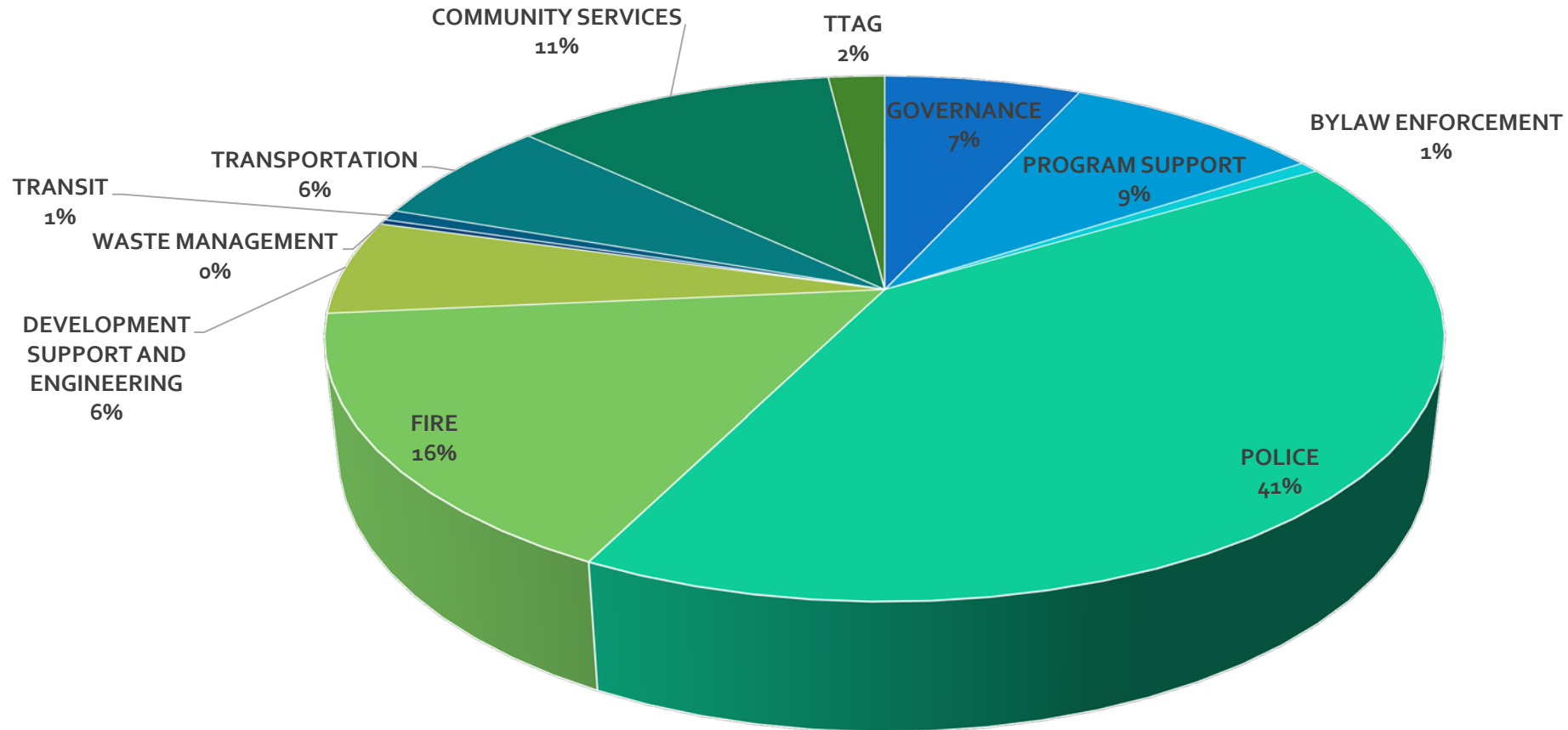
Budget Breakdown

	2025	2024	Year over Year	
Revenues				
Tax Revenue	36,691,443	35,260,632	1,430,811	
User Fees	10,262,220	9,875,875	386,345	
Non Discretionary Operating Grants	2,460,403	2,259,758	200,645	
OMPF Grant	2,133,800	2,070,000	63,800	
Interest Revenue	150,000	200,000	- 50,000	
	51,697,866	49,666,265	2,031,601	
Expenses				
Aggregate Capital Spending	6,933,367	6,559,597	373,770	
Salaries	31,256,664	29,668,608	1,588,056	
Materials and Supplies	6,423,843	6,689,608	- 265,765	
Contract Services	5,176,992	4,929,095	247,897	
Transfers to Operating Reserves	480,000	430,568	49,432	
External Transfers	1,427,000	1,388,789	38,211	
	51,697,866	49,666,265	2,031,601	4%

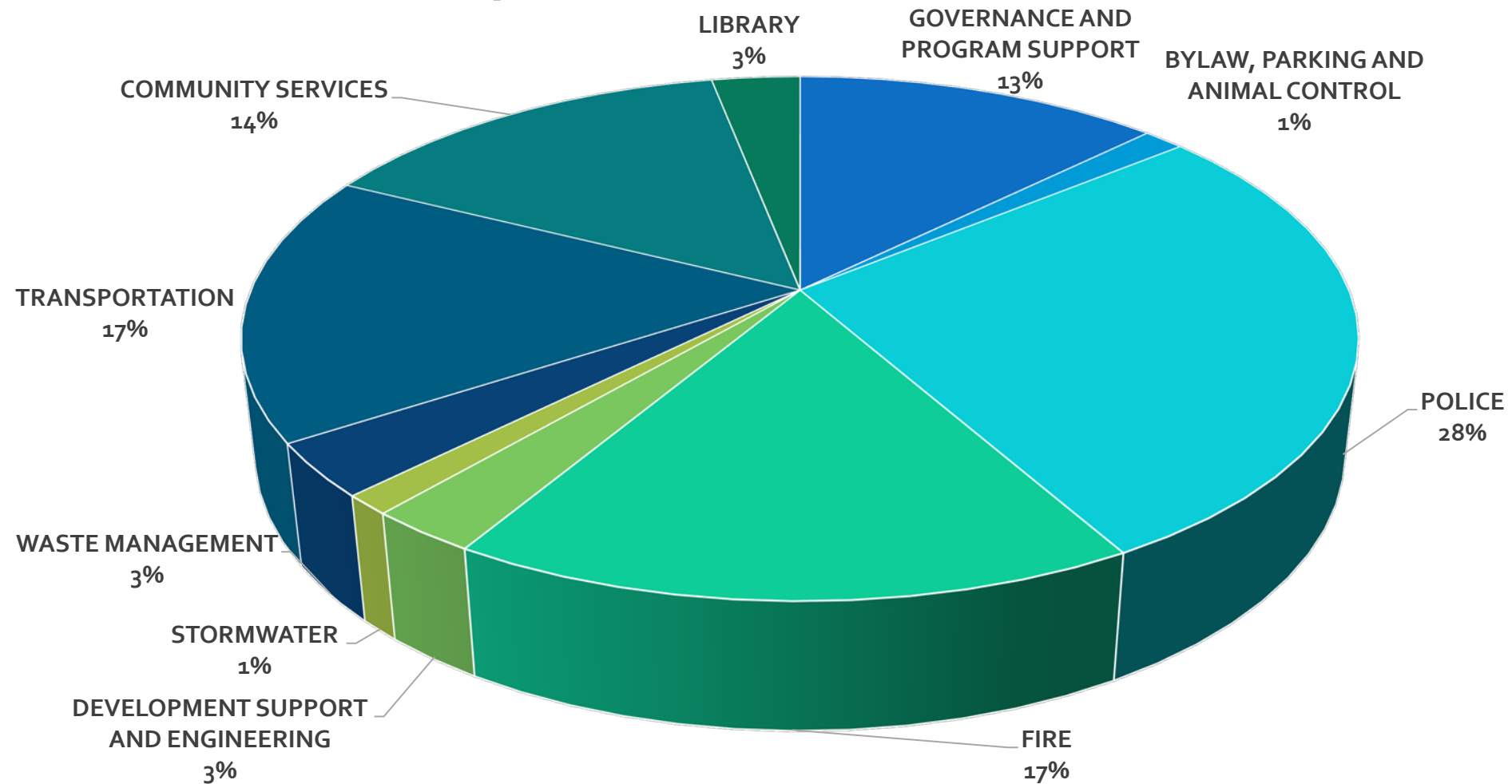
Operating Budget by Expense Type



Salary Expense by Division



Tax Burden by Division



Budget Guidelines

- R-241118-005
- **"THAT in consideration of Staff Report CR-24-127 respecting 2025 Draft Budget Committee Engagement Wrap Up, City Council directs staff to bring forward a draft operating budget with a proposed Municipal Rate increase between 3% and 5% to the special meeting on December 9, 2024 for further deliberation."**

- Carried.

Starting Point

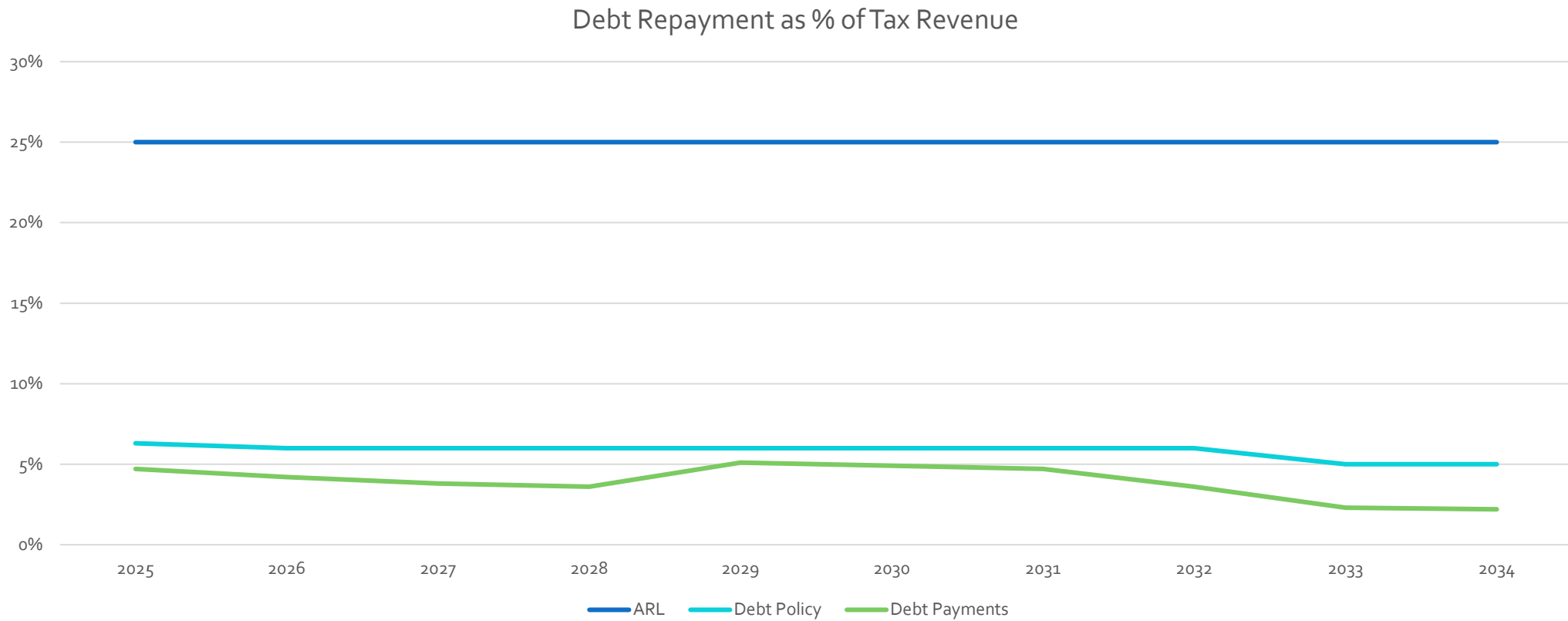
Increase Summary							
							<i>% Impact</i>
BB	BASE BUDGET		401,268	1.15			
SLC	SERVICE LEVEL CHANGES CURRENT YEAR		(84,000)	(0.24)			
PYC	PRIOR YEAR DECISION IMPACT		34,964	0.10			
GROWTH	GROWTH IMPACT		35,000	0.10			
OMPF	ONTARIO MUNICIPAL PARTNERSHIP FUND		(63,800)	(0.18)			
ADJ	ADJUSTMENTS		153,690	0.44			
	OPERATING INCREASE		477,122				2.06%
CAP	CAPITAL		363,990	1.04			
GENERAL BUDGETARY INCREASE			841,112				3.20%
	POLICE SERVICES		490,916	1.41			5.72%
	LIBRARY		43,000	0.12			4.10%
TOTAL BUDGETARY INCREASE			1,375,028	3.94			3.94%

Aggregate Capital Spending

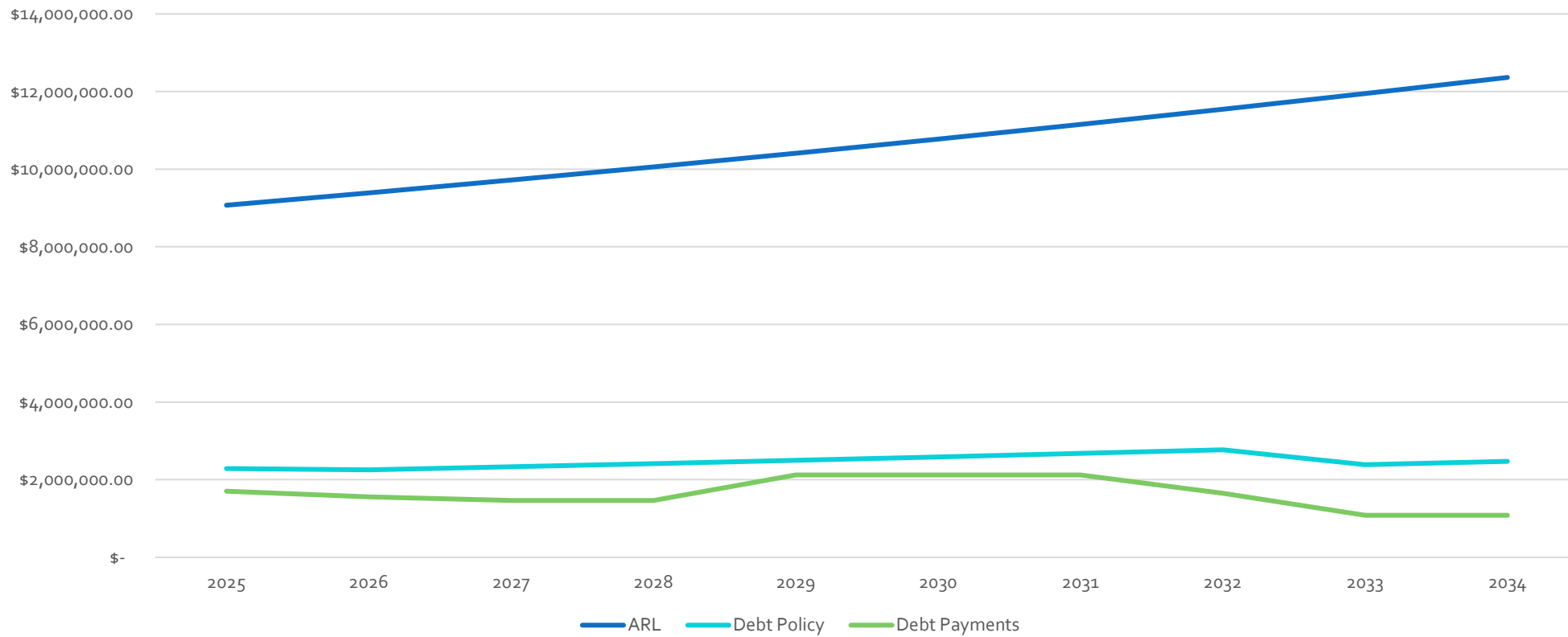
- A Foo6 Capital Budget Policy includes a clause that every year, one per cent of the prior year's total levy will be allocated to capital charges such that year over year, the aggregate total allocated to capital grows by a dedicated 1%.
- Aggregate capital includes the capital levy, capital reserve transfers and debt payments.
- Excluding water and wastewater, the 2025 Budget includes a total of \$6,963,351 in aggregate capital broken down as follows:

Capital Levy	\$3,246,479
Debt Payments	\$1,705,272
Reserve Transfers	\$2,011,600

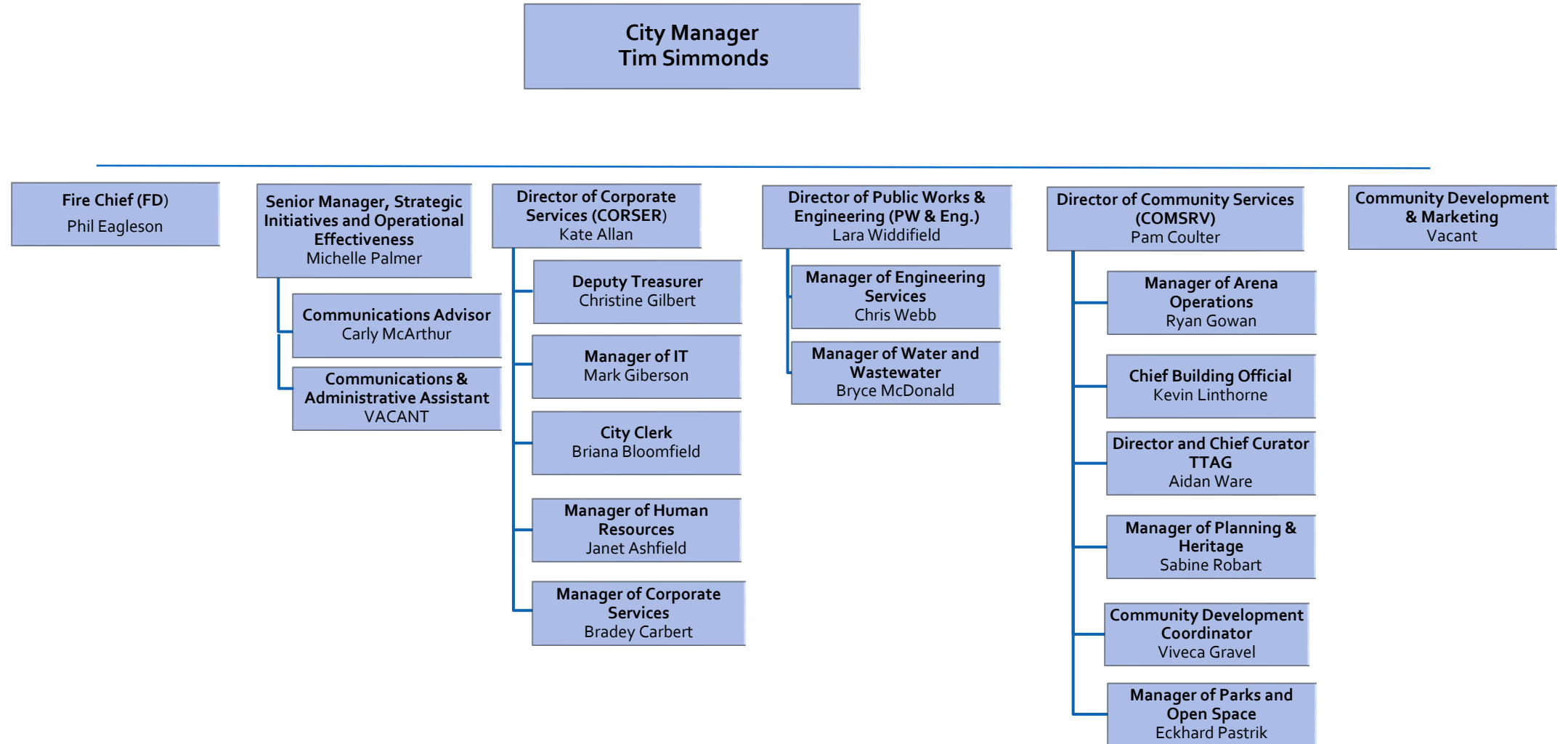
Debt repayment Limit – %



Debt Repayment Limit - \$



Organizational Structure



Service Level and Staffing Changes

- There is a net zero increase in staffing positions. The following changes are included in the draft budget:
 - Remove 1 FTE at TOM
 - Add 1 PTE at TOM – focus on revenue generation
 - Remove 1 PTE under City Manager (admin)
 - Add 1 FTE communications advisor
 - Add 1 FTE Council and Committee Coordinator/Recording Secretary
 - Remove 1 FTE administrative assistant
 - Reduce Community Development Manager to Community Development Coordinator

Resolutions for Council Consideration

- "THAT in consideration of Staff Report CS-24-048 respecting the applications to the Heritage Property Tax Relief Program for the 2023 tax year and the request to increase the program budget, the Community Services Committee recommends that City Council directs staff to include a proposed increase of \$10,000 for the annual Heritage Property Tax Relief Program budget for consideration in the 2025 City Operating Budget meetings"
- "THAT in consideration of Staff Report CM-24-040 respecting Vision 2050 – November 2024 Update, the Strategic Planning Ad Hoc Committee recommends that City Council direct staff to include a Business Case for \$100,000 for the initial implementation of the Strategic Plan in the 2025 Operating Budget."
- "THAT in consideration of Staff Report OP-24-044 respecting In-Sourcing of Licensed Plumbing Services, the Operations Committee defer this report to the Budget Council Meeting - December 9, 2024".

10:45 am



COFFEE BREAK

Starting Point

<u>Increase Summary</u>						
						<i>% Impact</i>
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	POLICE SERVICES	490,916	1.41			5.72%
	LIBRARY	43,000	0.12			4.10%
	TOTAL BUDGETARY INCREASE	1,375,028	3.94			3.94%

Draft Levy Increase

- Total Budget Increase 3.95%
- Growth share (1.30%)
- Municipal Levy Increase 2.65%

- Total tax bill Increase 2.55%

Total increase on average household tax bill is \$113.03 a year or \$9.50 a month.

Municipal Comparator Draft Increases

Municipality	Source	Draft Increase		Municipality	Source	Draft Increase
Amhurstburg	media	5.30%		Kincardine	media	10.88%
Bruce County	media	5.00%		Meaford	website	20.81%
Chatsworth	website	9.64%		Owen Sound	draft	2.65%
Cobourg	media	5.36%		Orangeville	website	3.90%
Collingwood	media	8.94%		Orillia	website	6.90%
Georgian Bluffs	media	5.38%		Saugeen Shores	media	4.45%
Grey County	website	3.20%		Simcoe County	media	3.63%
Grey Highlands	staff	4.00%		Strathroy	media	5.00%
Huntsville	media	4.84%		Town of Blue Mountains	media	18.90%
				West Grey	media	7.30%

Overarching Assumptions

- 3.5% Cola Increase
- 33% benefit overhead rate on all full-time staff
- 22% benefit overhead rate on part-time staff (*reduction from 2024*)
- Contract increases (i.e. transit and waste) reflect the agreements
- Materials and Supplies is broken out except where the individual lines are not significant.
- Annual insurance premium increase of 15% for future years
- Gapping contingency is \$85,000 for vacant positions (excludes police and library)
- For clarity, all library figures are for the city's share of the library levy and not the total operating budget.

Revenue Sources

CITY OF OWEN SOUND					
GENERAL REVENUE					
DRAFT 2025 OPERATING BUDGET					
		2025 DRAFT	2024	2023	VARIANCE
		BUDGET	BUDGET	BUDGET	
0110	TAX REVENUE	(38,346,434)	(34,958,152)	(33,198,031)	(1,388,282)
0120	SUPPLEMENTALS	(185,000)	(285,000)	(220,000)	100,000
0140	REBATES (OP, VACANCY, CHARITY ETC.)	156,266	156,266	156,266	-
0160	TAX WRITE OFF	250,000	250,000	250,000	-
0101	PAYMENTS IN LIEU	(72,246)	(72,246)	(68,696)	-
0102	ONTARIO MUNICIPAL PARTNERSHIP FUND	(2,133,800)	(2,070,000)	(1,961,600)	(63,800)
0103	PENALTY AND INTEREST ON TAX	(440,000)	(350,000)	(350,000)	(90,000)
0103	INTEREST REVENUE/ EXPENSE	(150,000)	(200,000)	-	50,000
		(38,921,214)	(37,529,132)	(35,392,061)	(1,392,082)
<p>General Revenues are Taxes other revenues that cannot be attributed to a specific department. No staff or services are accounted for under this division.</p>					

The budget decreases supplemental tax revenue to reflect that fewer outstanding occupancy permits have not yet hit the tax role than in prior years. For any larger developments currently in progress the expected supplemental revenue is anticipated for 2026. Consistent with the impact of assessment growth each year, we aim to allow this number to fluctuate to give the existing tax base the benefit of growth-related revenues.

OMPF has increased as our Assessment Equalization Grant increases. This Grant aims to transfer funds to municipalities where average assessment values lag the provincial "average". While the increased revenue is a good thing, it does imply that growth in Owen Sound is not keeping pace with the province as a whole.

Penalty and Interest on Tax Revenue is a bit of a catch up. Our receivables are roughly 8% of total taxes levied and in line with provincial averages. However, we have not been increasing this line each year to capture the annual levy increases.

Interest Revenue is reduced to reflect the anticipated ongoing downward adjustments in the BOC rate through 2025. The City's interest rate on bank balances is directly tied to prime (as most bank short-term interest rates are)

Governance, City Manager, General Government

Council

<i>Council</i>		2025	2024	2023	Variance
9 members	Salaries and Benefits	345,976	345,236.42	305,920	739
	Professional Development	16,000	16,000		-
	Meeting Expenses	15,000	15,000		-
Mayor	Materials and Supplies	4,800	3,300	34,300	1,500
Deputy Mayor	Contract Services	250	250	250	-
7 Councillors	Debt Payments	-	-	-	-
	Gross Costs	382,026	379,786	340,470	2,239
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	<i>Revenue</i>	-	-	-	-
	Net Cost	382,026	379,786	340,470	2,239
	Internal Cost Allocation	(30,203)	(37,648)	(46,000)	7,445
	Division Levy Requirement	351,823	342,138	294,470	9,684

- Increase in gross costs due to allocating director's insurance premium
- Internal cost allocations vary to attempt to reflect oversight especially to rate funded departments (water, wastewater and building inspection).

City Manager, Strategic Initiative and Communications

	<i>City Manager</i>				
	2025	2024	2023	Variance	
4 FTE					
	Salaries and Benefits	699,971	586,524	582,633	113,447
	Professional Development	39,500	36,200	31,200	3,300
City Manager	Materials and Supplies	7,810	7,560	5,760	250
Senior Mgr Strategic Initiatives	Contract Services - Website	18,000	22,000	-	(4,000)
	Debt Payments	-	-	-	-
Communications	Gross Cbsts	765,281	652,284	627,993	112,997
Communications	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	765,281	652,284	627,993	112,997
	Internal Cbst Allocation	(171,859)	(210,058)	(178,400)	38,199
	Division Levy Requirement	593,422	442,226	449,593	151,196

- Increase in wages reflect pay policy updates, COLA as well as the addition of a full time Communications Advisor and the reduction of the part time administrative role.
- The net impact of staffing changes to the total levy is nil.

Climate Change Initiatives

<i>Climate Change Initiatives</i>	2025	2024	2023	Variance
Salaries and Benefits	-	-	21,622	-
Materials and Supplies	-	-	-	-
Contract Services	-	5,000	-	(5,000)
Debt Payments	-	-	-	-
<i>Gross Costs</i>	-	5,000	21,622	(5,000)
Grants	-	-	-	-
Other Revenue	-	-	-	-
<i>Revenue</i>	-	-	-	-
Net Cost	-	5,000	21,622	(5,000)
Transfer from Reserves	-	(5,000)	(21,622)	5,000
Division Levy Requirement	-	-	-	-

- Historically costs in this department have been funded by the climate change reserve. There are currently no budgeted costs under this division.
- The reserve currently holds \$125,000.

Community Development

<i>Community Development and Marketing</i>					
	2025	2024	2023	Variance	
1 FTE	Salaries and Benefits	107,853	149,912	222,154	(42,059)
	Professional Development	3,250	3,250	4,000	-
	Advertising and Promotion	30,000	40,000	40,000	(10,000)
Community Development	Materials and Supplies	4,360	4,360	2,660	-
Coordinator	Contract Services	-	10,000	10,000	(10,000)
	Debt Payments	-	-	-	-
	Gross Costs	145,463	207,522	278,814	(62,059)
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	145,463	207,522	278,814	(62,059)
	Reserve Contribution	-	-	(85,021)	-
	Internal Cost Allocation	32,000	32,000	42,000	-
	Division Levy Requirement	177,463	239,522	235,793	(62,059)

- Reduction in wages reflects the proposed change from manager to coordinator.
- The reduction in promotion and contract services budgets is utilized to keep the staffing-related changes cost impact at zero.

Non Departmental

<i>Non Departmental</i>	2025	2024	2023	Variance
Salaries and Benefits	(110,000)	(40,000)	(10,000)	(70,000)
Professional Development	25,000	30,000	10,000	(5,000)
Insurance	103,868	607,000	545,000	(503,132)
Collection Costs and Bank Fees	53,500	37,000	25,600	16,500
Telephone	30,000	30,000	25,000	-
Photocopy/ Printing	10,000	10,000	10,000	-
Postage	15,000	15,000	15,000	-
General Legal Fees	10,000	10,000	10,000	-
Materials and Supplies	1,000	12,000	(6,000)	(11,000)
Contract Services	30,000	13,500	30,600	16,500
Debt Payments	-	-	-	-
Gross Costs	168,368	724,500	655,200	(556,132)
Grants	-	-	-	-
Other Revenue	-	-	-	-
Revenue	-	-	-	-
Net Cost	168,368	724,500	655,200	(556,132)
Net Transfer to Reserves for Strategic Pl	10,000	10,000	10,000	-
Internal Cost Allocation	33,000	33,000	(32,500)	-
Division Levy Requirement	211,368	767,500	632,700	(556,132)

- Division captures costs that are either difficult to allocate to departments or the effort to allocate exceeds the benefits (i.e., photocopy costs, banking fees)
- Reduction in Insurance is discussed on the next slide
- Negative expense in salary line is for gapping savings

Insurance

Insurance Premium Smoothing					
		Premium	Budget	Variance	Reserve Balance
year 1	Actual	775,000	900,000	125,000	125,000
year 2	Estimate	891,250	945,000	53,750	178,750
year 3	Estimate	1,024,938	992,250	(32,687)	146,063
year 4	Estimate	1,178,678	1,041,863	(136,816)	9,247
Additional Insurance budget			2026	45,000.00	
			2027	47,250.00	
			2028	49,612.50	

- As a result of competitive bidding, the total insurance premium has reduced significantly.
- A portion of the savings has been realized by water and wastewater
- Historically we have seen significant savings in year 1 of a contract followed by material increases.
- The strategy involves not fully recognizing the savings in year one in order to smooth annual increases in years 2 to 4 through the use of a reserve. In the proposed model the future increases are capped around \$50,000 assuming a 15% increase in the total policy each year.
- A similar strategy is recommended to be employed for source separated organics.

Debenture Payments

<i>Debt Payments</i>	2025	2024	2023	Variance
Salaries and Benefits	-	-	-	-
Materials and Supplies	-	-	-	-
Contract Services	-	-	-	-
Debt Payments	1,535,812	1,535,812	1,595,139	-
<i>Gross Costs</i>	1,535,812	1,535,812	1,595,139	-
Grants	-	-	-	-
Other Revenue	-	-	-	-
<i>Revenue</i>	-	-	-	-
Net Cost	1,535,812	1,535,812	1,595,139	-
Net Transfer to Reserves	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	1,535,812	1,535,812	1,595,139	-

- Captures premiums on tax-funded debt. User-fee and non tax funded debt appears under specific divisions (campground, cemetery, parking, water and wastewater)
- Tax funded debt is included in aggregate capital spending referred to earlier in the presentation. (slide 29)

External Transfers

<i>External Transfers</i>	2025	2024	2023	Variance
General Grants in Lieu (facility rentals)	25,000	25,000	25,000	-
Owen Sound Cty Band	3,750	3,750	3,750	-
Marine and Rail Museum	48,238	29,600	30,450	18,638
Billy Bishop Museum	35,350	35,350	37,050	-
Festival of Northern Lights	79,125	63,718	62,313	15,407
Debt Payments	-	-	-	-
Gross Costs	191,463	157,418	158,563	34,045
Grants	-	-	-	-
Other Revenue	-	-	-	-
Revenue	-	-	-	-
Net Cost	191,463	157,418	158,563	34,045
Net Transfer to Reserves	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	191,463	157,418	158,563	34,045

- External transfers are grants made to community groups.
- An updated grants policy was approved by Council in 2024.
- The current grants are existing agreements that have been in place for a number of years.
- The majority of the Festival of Northern Lights grant is services in kind. Only \$20,000 is the grant paid to the Festival.
- New in 2025 the operating costs of the CN station are being shown under the Marine and Rail Museum. These costs are offset in the tourism budget.

Fire Protection and Inspection Services

Fire Protection

<i>Fire Protection</i>		2025	2024	2023	Variance
29 FTE	Salaries and Benefits	5,055,033	4,986,584	4,569,579	68,449
Fire Officers	Professional Development	28,000	28,000	18,000	-
2 FTE	Telephone	10,320	10,320	10,320	-
Fire Chief	Utilities (facility)	38,000	34,000	31,000	4,000
Fire Services Admin/Deputy	Insurance (facility)	10,000	8,500	7,500	1,500
	Maintenance (facility)	36,000	35,500	35,500	500
Contracts	Fuel (fleet)	17,500	15,000	15,000	2,500
Dispatch (OSPS)	Insurance (fleet)	22,000	14,000	12,500	8,000
	Maintenance (fleet)	64,500	59,500	59,500	5,000
	Non Capital Equipment	48,500	30,500	30,500	18,000
	Materials and Supplies	25,705	24,205	24,455	1,500
	Dispatch costs paid to OSPS	133,500	140,500	132,000	(7,000)
	Debt Payments	-	-	-	-
	Gross Costs	5,489,058	5,386,609	4,945,854	102,449
	Grants	-	-	-	-
	Other Revenue	(64,000)	(61,500)	(11,500)	(2,500)
	Revenue	(64,000)	(61,500)	(11,500)	(2,500)
	Net Cost	5,425,058	5,325,109	4,934,354	99,949
	Reserve Contribution	540,000	485,000	435,000	55,000
	Internal Cost Allocation	32,075	20,206	54,500	11,869
	Division Levy Requirement	5,997,133	5,830,315	5,423,854	166,818

Division includes the Fire Chief, Fire Administrator and 29 unionized officers.

Increased wages reflect anticipated outcomes of contract negotiations. The Fire Chief and Administrator are included under non-union staff.

Negotiated COLA increases are offset by savings realized when probationary officers replace more senior officers as they retire.

Dispatch costs are not decreasing however the 2024 estimate for radio dispatch program was overstated.

The total levy burden for Fire services is increasing by 2.9%

Community Services

- Director
- Building Inspection
- Planning and Heritage
- Parks and Green Spaces
- River District (City share)
- Cemetery
- Recreation Programs
- Facility Booking Revenue
- Recreation Facilities
- Tourism
- Events
- Tom Thomson Art Gallery

Community Services Director

<i>Director of Community Services</i>		2025	2024	2023	Variance
2 FTE	Salaries and Benefits	311,685	282,032.19	279,261	29,653
	Professional Development	5,000	5,000	2,000	-
Director	Materials and Supplies	1,250	1,250	1,400	-
Admin Assistant	Contract Services	1,500	1,500	1,500	-
	Debt Payments	-	-	-	-
	Gross Costs	319,435	289,782	284,161	29,653
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	319,435	289,782	284,161	29,653
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(234,790)	(236,000)	(227,600)	1,210
	Division Levy Requirement	84,645	53,782	56,561	30,863

- Division is home to two full time non-union staff; the Director and an administrative assistant.

Building Inspection

<i>Building Inspection</i>		2025	2024	2023	Variance
4 FTE	Salaries and Benefits	504,417	458,851	430,020	45,566
	Professional Development	7,000	7,000	7,000	-
	Insurance	25,000	25,000	10,000	-
CBO	Materials and Supplies	7,086	7,086	7,586	-
Deputy CBO	Contract Services	1,500	1,500	1,550	-
0.5 Building Inspector	Debt Payments	-	-	-	-
0.5 STR licensing coordinator	Gross Costs	545,003	499,437	456,156	45,566
Development Coordinator					
Contracts	Grants	-	-	-	-
	Township Contribution (GB)	(100,000)	-	-	(100,000)
none	Other Revenue	(434,543)	(485,000)	(470,000)	50,457
	Revenue	(534,543)	(485,000)	(470,000)	(49,543)
	Net Cost	10,460	14,437	(13,844)	(3,977)
	Reserve Contribution	12,500	12,500	(175,000)	-
	Internal Cost Allocation	151,799	147,379	196,410	4,420
	Division Levy Requirement	174,759	174,316	7,566	443

- Building Inspection Costs are mostly recovered through permit fees.
- New in 2025 is the revenue associated with providing inspection services to Georgian Bluffs.
- Department is home to the CBO, and three unionized staff.
- Increase in wages relates to COLA increases, step increases and the implementation of the compensation policy.

Planning and Heritage

		2025	2024	2023	Variance
	Planning				
3 FTE	Salaries and Benefits	385,245	352,315	328,545	32,930
	Professional Development	7,000	7,500	6,000	(500)
	Advertising (public notices)	4,500	4,500	4,500	-
Manager of Planning & Heritage	Materials and Supplies	5,440	5,440	4,690	-
Sr. Planner	Contract Services	31,500	21,500	21,500	10,000
Jr. Planner	Debt Payments	-	-	-	-
	Gross Costs	433,685	391,255	365,235	42,430
Contracts	Grants	62,500	62,500	80,000	-
none	Other Revenue	(200,000)	(215,000)	(235,000)	15,000
	Revenue	(137,500)	(152,500)	(155,000)	15,000
	Net Cost	296,185	238,755	210,235	57,430
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	113,777	103,812	86,208	9,965
	Division Levy Requirement	409,962	342,567	296,443	67,395

- The department is home to planning and development services, heritage, Community Improvement Program and Committee of Adjustment.
- There are three full time staff and the allocation for staff from Engineering.

Parks

<i>Parks and Greenspaces</i>					
		2025	2024	2023	Variance
7 FTE	Salaries and Benefits	1,344,371	1,262,042	1,307,366	82,329
	Professional Development	12,500	5,000	3,500	7,500
	Utilities (facilities)	146,500	143,500	141,500	3,000
	Insurance (facilities)	25,000	21,500	19,250	3,500
	Maintenance (facilities)	63,650	46,000	43,000	17,650
	Fuel (fleet)	60,000	60,000	60,000	-
	Maintenance (fleet)	62,000	62,000	62,000	-
	Insurance (fleet)	10,500	10,500	10,500	-
	Tipping Fees	23,000	20,000	20,000	3,000
	Plant Materials	16,750	16,000	-	750
	Forestry Materials	12,000	12,000	12,000	-
	Playground Materials	20,000	20,000	20,000	-
	Trails Materials	20,000	-	-	20,000
	Sportsfield Materials	15,000	15,000	7,500	-
15 SEASONAL	Materials and Supplies	96,882	89,288	65,730	7,594
6 STUDENT	Contract Services	291,420	254,200	212,600	37,220
Parks Manager	Debt Payments	42,557	42,557	42,557	-
Parks Supervisor	Gross Costs	2,262,130	2,079,586	2,027,503	182,544
5 x Parks Labour	Grants	-	-	-	-
	Other Revenue	(440,000)	(463,500)	(463,500)	23,500
	Revenue	(440,000)	(463,500)	(463,500)	23,500
Contracts					
Camp Security	Net Cost	1,822,130	1,616,086	1,564,003	206,044
	Reserve Contribution	246,600	215,000	180,000	31,600
	Internal Cost Allocation	(10,404)	(81,262)	(86,527)	70,858
	Division Levy Requirement	2,058,326	1,749,824	1,657,476	308,502

- Department is home to parks and greenspaces, trails, forestry, campgrounds, sports fields, playgrounds and the inner harbour.
- Department is home to 7 full time staff including the manager and supervisor, 15 seasonal staff and 6 summer students.
- The majority of revenues relate to campground registrations as well as leases for the Harrison Park Inn and Putt'n'Paddle.
- Approximately \$6,000 in MAT revenue is budgeted to be received at the campground.

Parks by Program

<i>Parks and Greenspaces</i>		2025	2024	2023	Variance
7 FTE	Administration and Labour overheads	325,631	295,017	259,067	30,613
	Parks Facilities	264,745	237,855	169,789	26,890
15 SEASONAL	Campgrounds	(84,264)	(131,931)	(150,480)	47,667
6 STUDENT	Parks and Greenspaces	1,066,173	868,262	962,659	197,910
Parks Manager	Trails	20,000	-	-	20,000
Parks Supervisor	Forestry Materials	101,500	101,500	101,500	-
	Playgrounds	66,819	43,620	45,570	23,199
	Sportsfields	230,147	200,383	171,936	29,764
Contracts	Inner Harbour	67,789	65,974	52,662	1,816
Camp Security	Fleet	(213)	69,130	44,774	(69,343)
	Division Levy Requirement	2,058,326	1,749,810	1,657,476	308,516

- The increase in parks and greenspaces partially relates to the allocation of fleet costs that were unallocated in the prior year budget
- When sports field costs are net with revenues from facility booking the net cost is:

Sports fields Revenue	(67,000.00)
Sports field Operating Cost	230,147.22
Net Costs	163,147.22

- The ratio of revenue to costs for sports fields is 29%

River District

<i>River District</i>					
	2025	2024	2023	Variance	
Parks Staff	Salaries and Benefits	173,446	156,606	108,547	16,840
	Events	31,300	31,300	31,300	-
	Maintenance	45,000	45,000	45,000	-
	Beautification	25,000	16,000	16,000	9,000
Community Development Coordinator	Materials and Supplies	16,400	16,400	16,400	-
	Contract Services	3,500	3,500	3,500	-
	Debt Payments	-	-	-	-
	Grass Costs	294,646	268,806	220,747	25,840
	Grants	-	-	-	-
	DIA Levy	(258,081)	(253,106)	(253,106)	(4,975)
	Other Revenue	(22,000)	(22,000)	(20,000)	-
	Revenue	(280,081)	(275,106)	(273,106)	(4,975)
	Net Cost	14,566	(6,300)	(52,360)	20,866
	To Reserves	200	5,268	(10,696)	(5,068)
	Internal Cost Allocation	120,000	120,000	183,000	-
	Division Levy Requirem	134,766	118,969	119,945	15,797
Note:	Adjusted equipment charge out to historical actuals. Overall impact to the bottom line is zero as there will be an offset in other departments where the chargeout has decreased.				

- While the division budget captures the combined revenues and expenses of the River District Board and the City of Owen Sound, the bottom line reflects the amount that the City spends on staff, equipment and beautification in the downtown.

Cemetery

<i>Cemetery</i>		2025	2024	2023	Variance
3 FTE	Salaries and Benefits	355,473	247,546	232,262	107,927
	Professional Development	2,000	-	2,000	2,000
	Utilities (facility)	16,000	15,500	13,500	500
	Insurance (facility)	15,000	15,000	13,500	-
	Maintenance (facility)	5,200	200	200	5,000
	Fuel (fleet)	10,000	10,000	10,000	-
	Maintenance (fleet)	18,000	18,000	18,000	-
	Insurance (fleet)	2,500	2,500	1,850	-
2 Seasonal	Materials and Supplies	16,689	10,861	5,488	5,828
	Contract Services	12,800	9,500	9,500	3,300
	Debt Payments	9,018	9,018	9,018	-
	Gross Costs	462,680	338,126	315,318	124,554
	Grants	-	-	-	-
	Other Revenue	(215,000)	(190,000)	(190,000)	(25,000)
	Revenue	(215,000)	(190,000)	(190,000)	(25,000)
Contracts	Net Cost	247,680	148,126	125,318	99,554
	Reserve Contribution	80,000	55,000	55,000	25,000
	Internal Cost Allocation	94,174	167,264	166,130	(73,090)
	Division Levy Requirement	421,854	370,390	346,448	51,464

- The department is home to three full time staff. The increase in wages reflects that the administration role was moved from parks to cemetery to reflect their division of time. The increase is offset by a reduction of internal cost allocation.
- Other than the administrative role, the department is home to two full time and two seasonal union employees.

Recreation Programs

	<i>Programs</i>	2025	2024	2023	Variance
	Salaries and Benefits	3,092	2,741	2,741	352
	Materials and Supplies	21,150	13,050	10,450	8,100
	Contract Services	118,689	113,050	70,300	5,639
	Debt Payments	-	-	-	-
	Gross Costs	142,931	128,841	83,491	14,091
	Grants	-	-	-	-
	Other Revenue	(192,350)	(195,800)	(135,300)	3,450
	Revenue	(192,350)	(195,800)	(135,300)	3,450
Contracts	Net Cost	(49,419)	(66,959)	(51,809)	17,541
YMCA	Reserve Contribution	-	-	-	-
Summer Camp Providers	Internal Cost Allocation	52,518	52,518	53,350	-
	Division Levy Requirement	3,099	(14,441)	1,541	17,541

- The City benefits from the YMCA agreement and saves around \$300,000 a year compared to similar sized municipalities
- The programs included in this division are mostly related to summer camps.
- The department also houses the costs of the Harrison Park pool and related operating costs. A recovery of \$12,000 comes from camp ground revenues.

Facility Booking Revenue

<i>Facility Booking Revenue</i>		2025	2024	2023	Variance
1 FTE	Salaries and Benefits	88,231	85,197	83,149	3,034
Facility Booking Coordinator	Materials and Supplies	4,656	5,460	5,460	(804)
	Contract Services	-	-	-	-
	Debt Payments	-	-	-	-
	Gross Cbsts	92,887	90,657	88,609	2,230
	Grants	-	-	-	-
	Bayshore Revenue	(351,200)	(326,200)	(300,990)	(25,000)
	Attack Revenue	(108,200)	(101,229)	(96,150)	(6,971)
	RR C Revenue	(720,000)	(700,000)	(614,975)	(20,000)
	Sportsfield Revenue	(67,000)	(82,000)	(73,000)	15,000
	Other Revenue	-	-	-	-
	Revenue	(1,246,400)	(1,209,429)	(1,085,115)	(36,971)
Contracts	Net Cbst	(1,153,513)	(1,118,772)	(996,506)	(34,741)
	Reserve Contribution	50,000	50,000	50,000	-
	Internal Cost Allocation	98,219	97,614	83,700	605
	Division Levy Requirement	(1,005,294)	(971,158)	(862,806)	(34,136)

- Department is home to one full time unionized staff person.
- Revenues related to floor space, ice rentals and sports fields are captured here.
- The net revenues offset operating costs of the Bayshore, Rec Centre and Sports fields and are summarized in a following slide.

Bayshore Community Centre

		<i>Bayshore</i>			
		2024	2024	2023	Variance
5 FTE	Salaries and Benefits	659,721	55% 620,394	588,480	39,327
Facility Supervisor	Professional Development	6,500	6,500	4,500	-
4 x Facility Attendant	Utilities (facility)	280,000	255,000	205,000	25,000
	Insurance (facility)	50,000	50,000	43,000	-
	Maintenance (facility)	31,000	31,000	31,000	-
	Maintenance (equipment)	29,500	29,500	29,500	-
	Materials and Supplies	29,850	29,850	27,850	-
	Contract Services	121,500	121,500	111,250	-
	Debt Payments	-	-	-	-
	Gross Costs	1,208,071	1,143,744	1,040,580	64,327
Contracts	Grants	-	-	-	-
Snow Removal	Other Revenue	(34,400)	(34,400)	(26,050)	-
Equipment Service	Revenue	(34,400)	(34,400)	(26,050)	-
	Net Cost	1,173,671	1,109,344	1,014,530	64,327
	Reserve Contribution	37,500	37,500	12,500	-
	Internal Cost Allocation	(44,000)	(47,500)	(47,500)	3,500
	Division Levy Requirement	1,167,171	1,099,344	979,530	67,827

- Department is home to facility supervisor, 4 full time and several part time facility maintenance staff.
- Adding the revenues for facility booking the net cost of operating the Bayshore is:

Floor, Ice and Hall Rental	\$ (351,200.00)
Attack Agreement	\$ (108,200.00)
Operating Costs	\$ 1,167,170.98
Net Cost	\$ 707,770.98

- The ratio of revenues to costs is 40%

Julie McArthur Regional Recreation Centre (RRC)

<i>Julie McArthur Regional Recreation Centre</i>					
	2025	2024	2023	Variance	
3 FTE, 5 PT					
Facility Attendants	Salaries and Benefits	450,492	418,105	366,722	32,387
	Professional Development	4,000	4,000	3,000	-
	Utilities (facility)	321,600	290,000	275,000	31,600
	Insurance (facility)	140,000	115,000	100,000	25,000
	Maintenance (facility)	21,000	21,000	19,000	-
	Maintenance (equipment)	18,500	18,500	18,500	-
	Materials and Supplies	10,700	10,700	12,700	-
	Contract Services	47,000	59,500	87,000	(12,500)
	Debt Payments	-	-	-	-
	Gross Costs	1,013,292	936,805	881,922	76,487
Contracts	Grants	-	-	-	-
Snow Removal	Other Revenue	-	-	-	-
Equipment Service	Revenue	-	-	-	-
	Net Cost	1,013,292	936,805	881,922	76,487
	Reserve Contribution	62,500	62,500	62,500	-
	Internal Cost Allocation	57,500	57,500	57,500	-
	Division Levy Requirement	1,133,292	1,056,805	1,001,922	76,487

- The Julie is home to three full-time and several part-time non-union facility attendants.
- Adding the revenues for facility booking the net cost of operating the RRC is:

Ice and Floor Booking Revenue	(720,000.00)
Operating Costs	1,133,292.46
Net Cost	413,292.46

- The ratio of revenues to costs is 64%

Tourism

<i>Tourism</i>					
		2025	2024	2023	Variance
1 FTE	Salaries and Benefits	127,317	125,051	118,632	2,266
	Professional Development	3,000	3,000	2,000	-
	Telephone	6,600	6,600	6,600	-
	Advertising and Promotion	31,500	31,500	26,500	-
	Printing and Publication	16,500	16,500	17,500	-
Tourism Coordinator	Materials and Supplies	3,427	21,065	19,050	(17,638)
3 Students	Contract Services (MAT)	-	-	-	-
	Debt Payments	-	-	-	-
	Gross Costs	188,344	203,716	190,282	(15,372)
Contracts	Municipal Accomodation Tax	(69,400)	(35,000)	-	(34,400)
	Other Revenue	(11,250)	(11,250)	(9,750)	-
	Revenue	(80,650)	(46,250)	(9,750)	(34,400)
	Net Cost	107,694	157,466	180,532	(49,772)
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	47,000	47,000	-	-
	Division Levy Requirement	154,694	204,466	180,532	(49,772)

- Department is home to 1 full time unionized staff person as well as three summer students.
- New in 2025 to show that the CN Rail facility is now fully allocated to the CWHC, the facility costs have been shown under the external transfer account as services in kind and reduce the budget for tourism. These costs are captured under materials and supplies.

Tom Thomson Art Gallery

	2025	2024	2023	change
BUDGET BREAKDOWN				
5 FTE WAGES	590,210	629,957	587,785	(39,747)
1 PTE DEBT PAYMENTS	-	-	50,000	-
MATERIALS	187,500	174,250	182,950	13,250
LEGAL AND CONTRACT	47,100	26,900	26,700	20,200
Gross Operating Costs	824,810	831,107	847,435	(6,297)
				-
GRANTS	(121,106)	(139,106)	(193,106)	18,000
REVENUE AND USER FEES	(195,325)	(200,500)	(174,500)	5,175
Net Operating Budget	508,379	491,501	479,829	16,878
NET TRANSFERRED TO OTHER DEPT.	(34,575)	(43,600)	(5,495)	9,025
MAT REVENUE	(30,000)	(15,000)	-	(15,000)
TAX BURDEN	443,804	432,901	474,335	10,903

- The division is home to 5 full time non union employees.
- New in 2025 a full time role has been removed and a part time position added. The net savings for this change is ultimately applied to other staffing changes resulting in no impact to the Municipal levy.
- A portion of the curator's time is allocated to tourism and events.

Tom Thomson Art Gallery

CITY OF OWEN SOUND					
TOM THOMSON ART GALLERY					
DRAFT 2025 OPERATING BUDGET					
		2025 DRAFT	2024	2023	VARIANCE
		BUDGET	BUDGET	BUDGET	
7501	GALLERY GENERAL	391,529	417,751	431,685	(26,222)
7510	GIFT SHOP	(2,150)	(3,650)	(9,650)	1,500
7520	MOVIES	(29,050)	(36,350)	(24,150)	7,300
7522	SPECIAL EVENTS	(58,000)	(79,500)	(65,000)	21,500
7525	ENDOWMENT FUNDS	(8,000)	(8,000)	(8,000)	-
7530	MEMBERSHIP	(7,500)	(7,500)	(9,500)	-
7533	COMMUNITY OUTREACH	400	400	400	-
7540	EXHIBITIONS	49,275	47,700	59,000	1,575
7550	COLLECTION MANAGEMENT	25,500	20,250	20,250	5,250
7560	EDUCATION	(3,200)	(3,200)	(3,200)	-
7562	STUDIO	(5,500)	(5,500)	(5,500)	-
7571	ONTARIO SEED	6,000	6,000	6,000	-
7585	BUILDING	84,500	84,500	82,000	-
		443,804	432,901	474,335	10,903

- This slide summarizes the same information as the previous slide, divided by program.

Art Gallery Questions from Public

Given that approximately 45% of the TOM's Operating Budget is raised through grants, sponsorships and fundraising.

Given that the TOM is a department of the city, and the Director/Chief Curator has all the responsibilities of being part of the senior management team (as well as the benefits).

- Why is the TOM treated differently than other city departments?
- What other city department has to fundraise almost half of their operating budget?
- Will the city equalize the percentage of revenue generation required by all city departments to address this inequity?

12:00

BREAK FOR LUNCH



Police

12:45

Owen Sound Police Service Draft Budget

- Several pressures on policing in 2025:
 - Collective bargaining impacts and increases amongst comparators and neighbouring services. Currently estimated as negotiations continue with the Association.
 - New Community Safety and Policing Act April 2024 creates several impacts especially on administrative duties and reporting.
 - Hiring landscape and need to hire an HR Manager full time to onboard and recruit sufficient staff in all areas.
 - Retirements and resignations much higher than anticipated.
 - Loss of Core funding from Sol Gen 2022-2024 of \$376,000 annually. Paid for 2 FT officers and 1 PT crime/business analyst.
 - Covered the proactive response requested in 2021 and the required analytics and crime analysis under the CSPA. Required to meet the demands of the city.

Owen Sound Police Service Draft Budget

- New numbers have been provided to city Finance from those displayed in this slide deck but not included in the budget presentation.
- Changes are as a result of new grant revenue and confirmed business revenue that have been realized since the draft budget was provided to the city.
- Overall increase shown here 5.88% has gone down to 5.81%
- Capital from city remains at \$150,000 despite the decrease in buying power as costs increase significantly year over year.

Police Board – Dept 3000

<i>Police Board</i>		2025	2024	2023	Variance
1 PTE	Salaries and Benefits	19,874	19,513	18,854	361
Police Board Admin	Materials and Supplies	8,122	8,100	10,630	22
	Contract Services	9,000	9,000	9,000	-
	Debt Payments	-	-	-	-
	Gross Costs	36,996	36,613	38,484	383
Contracts	Grants	-	-	-	-
	Police Board Revenue (net of bank fees)	(441,800)	(419,800)	(504,597)	(22,000)
	Revenue	(441,800)	(419,800)	(504,597)	(22,000)
	Net Cost	(404,804)	36,613	38,484	(21,617)
	Transfer from Police Board Reserve	(32,500)	(32,500)	(32,500)	-
	Transfer to Police Board Reserve	441,800	419,800	504,597	22,000
	Internal Cost Allocation	22,500	22,500	31,353	-
	Division Levy Requirement	26,996	26,613	37,337	383

- Increase is 1.4% no change from draft budget to current.
- Status quo no further additions
- Salary increase is the change from previous years.

Police – Uniform – Dept 3100

<i>Uniformed Police</i>	2025	2024	2023	Variance
Salaries and Benefits	7,507,842	7,262,852	6,721,302	244,990
Training and Development	154,300	89,300	99,500	65,000
Administration and Office Supplies	72,336	82,400	80,600	(10,064)
Fleet costs	416,196	422,631	409,219	(6,435)
Materials and Supplies	34,126	35,013	135,424	(887)
Contract Services	78,083	48,465	88,835	29,618
Debt Payments	-	-	-	-
Gross Costs	8,262,883	7,940,661	7,534,881	322,222
Grants	(378,581)	(654,657)	(696,161)	276,076
Other Revenue	(39,000)	(39,000)	(49,000)	-
Revenue	(417,581)	(693,657)	(745,161)	276,076
Net Cost	7,845,302	7,247,004	6,789,720	598,298
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	55,862	-
Division Levy Requirement	7,845,302	7,247,004	6,845,581	598,298

- Increase is 8.3% (now 9.3%)
- Main increase is loss of the \$376,000 of Provincial grant funding for CORE Team (Proactive Response). \$100,000 for Hate Crime in numbers but cost neutral.
- Budgeted 200,000 for S/Cst in 2024 but unable to fill positions due to new CSPA. Now in the budget for Officers.
- Actual increase W/O lost grant (+) and S/Cst's funding(-) = 4.11% attributable to salary and benefit costs and increases in Service agreements.

Police – Civilians by Expense – Dept 3200

<i>Civilian Police</i>	2025	2024	2023	Variance
Salaries and Benefits	4,302,401	3,843,787	3,345,348	458,614
Materials and Supplies	63,640	82,000	70,500	(18,360)
Contract Services	23,423	-	-	23,423
Debt Payments	-	-	-	-
Gross Costs	4,389,464	3,925,787	3,415,848	463,677
Grants	-	-	-	-
Other Revenue	(3,466,992)	(3,050,660)	(2,374,900)	(416,332)
Revenue	(3,466,992)	(3,050,660)	(2,374,900)	(416,332)
Net Cost	922,472	875,127	1,040,948	47,345
Reserve Contribution	16,766	18,276	12,283	(1,510)
Internal Cost Allocation	-	-	(64,715)	-
Division Levy Requirement	939,238	893,403	988,516	45,835

- Increase is 5.1% (now -3.96%)
- Actual variance approx. -\$35,000
- Offset as a result of significant revenue and some grant funding.
- Decrease includes new FT HR Manager. (-20.22% overall w/o hire).
- Continue to decrease the overall civilian support costs year over year.

Court Security & Prisoner Transport – Dept 3300

<i>Court Security</i>	2025	2024	2023	Variance
Salaries and Benefits	969,033	795,988	650,516	173,045
Materials and Supplies	5,432	5,800	6,100	(368)
Contract Services	-	-	-	-
Debt Payments	-	-	-	-
Gross Costs	974,465	801,788	656,616	172,677
Grants	(450,000)	(390,000)	(375,000)	(60,000)
County Contribution	(255,519)	-	-	(255,519)
Revenue	(705,519)	(390,000)	(375,000)	(315,519)
Net Cost	268,946	411,788	281,616	(142,842)
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	268,946	411,788	281,616	(142,842)

- Expense increase is 21.5%
- Overall reduction due to County Contribution is 35%
- Continue to see increased pressure on court from backlog from Covid.
- Increased court security demands from trials related to violent crimes experienced in 2023 and 2024.
- Already experiencing in 2024 extended coverage and hours to meet court demands and volumes.

Library

1:30

Owen Sound & North Grey Union Public Library



OCTOBER 2024
AT A GLANCE

LIBRARY VISITS + MEMBERSHIPS



CIRCULATION STATS



Savings to Local Residents

\$430,148

(Value of Physical Items Borrowed)

TECH USAGE + HELP



2,732 information questions answered

PROGRAM ATTENDANCE

67 room bookings 61 programs
1,635 attendees



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Owen Sound & North Grey Union Public Library Library Service Index

Month of October 2024

LIBRARY MEMBERSHIP	2023	2024	%
Chatsworth card holders	964	1,057	9.10
Georgian Bluffs card holders	2,336	2,558	22.02
Meaford card holders	880	977	8.41
Total Township card holders	4,180	4,592	39.52
Owen Sound card holders	6,474	7,026	60.48
Total Union Library card holders	10,654	11,618	100.00
Non Residents & Visitors	28	28	
Total Card holders	10,682	11,646	

LIBRARY VISITS	2023	Monthly Total	Year to Date
Library	13,229	16,933	154,198
Adult Learning Centre	637	701	4,740
Total Library Visits	13,866	17,634	158,938

CIRCULATION	2023	Monthly Total	Year to Date
Books (includes Library to Go materials circulated)	12,906	13,232	131,424
Magazines	416	413	3,636
DVDs	1,784	1,904	19,579
Sound Recordings	349	236	2,755
eContent (includes Overdrive, Press Reader, Kanopy)	9,662	12,563	124,731
Toys & Devices	165	206	2,220
Total Materials Circulated	25,282	28,554	284,345

SAVINGS TO PATRONS	2023	2024	Year to Date
Value of physical items borrowed by patrons	\$405,269	\$430,148	\$4,276,871

USE OF TECHNOLOGY	2023	Monthly Total	Year to Date
Uses of Public Access Computers	427	756	6,625
Number of Wireless Access Connections	3,824	3,371	36,823
Number of Database Uses	32	160	912
Number of Online Course Uses (includes Creative Commons)	71	51	663
Total Uses of Technology	4,354	4,338	45,023

ONLINE OUTREACH	2023	Monthly Total	Year to Date
Number of Website Visits	15,555	17,487	182,349
Number of Social Media Reaches	19,735	12,349	204,640
Total Online Outreach	35,290	29,836	386,989

Monthly Library Service Index Report

COLLECTION MANAGEMENT	2023	Monthly Total	Year to Date
Books	608	403	4,332
DVDs	25	11	187
Sound Recordings	15	11	198
Microfilm	1	0	2
Magazines	98	122	879
Total Acquisitions	747	547	5,598
Total Withdrawn	690	348	7,842
Total Collection Management	1,437	895	13,440

INFORMATION ASSISTANCE	2023	Monthly Total	Year to Date
Adult Information Assistance	991	1,206	10,804
Youth Services Information Assistance	123	73	1,021
Library to Go Information Assistance	35	29	297
Adult Learning Centre Information Assistance	175	150	1,476
Adult Quick Fact & Directional	776	1,019	10,048
Youth Services Quick Fact & Directional	293	255	3,307
Total Information Assistance	2,393	2,732	26,953

PROGRAMMING	2023	Monthly Total	Year to Date
Adult Programs	11	28	189
Adult Program Attendance	687	750	10,858
Youth Services Programs	16	25	223
Youth Services Program Attendance	364	720	9,043
Class Visits	8	8	52
Class Visit Attendance	131	165	1,321
Total Number of Programs	35	61	464
Total Attendance at Programs	1,182	1,635	21,222

SERVICE	2023	Monthly Total	Year to Date
Interlibrary Loan Materials Borrowed	86	100	1,198
Interlibrary Loan Materials Lent	73	27	934
Library to Go Deliveries	25	25	231
Board Room Bookings	24	32	195
Auditorium Bookings	21	35	318
Holds Filled	1,986	2,003	20,606
On Shelf Holds Retrieved	1,055	1,203	10,376
Accessibility Assistance	17	2	126
Telephone Calls Received	305	303	3,449
Photocopies and Printing	3,084	3,498	37,238
Scans Completed	660	381	4,163
Miscellaneous Service	601	634	6,969
Seed Library	8	0	224
In Library Use of Materials	2,214	2,461	24,001
Adult Learning Centre Bookings	18	12	125
Total Service	10,177	10,716	110,153

TOTAL LIBRARY SERVICE INDEX Monthly Total Year to Date
96,401 1,047,527

Monthly Library Service Index Report

Ontario Libraries 2023 – Population 30,001 – 50,000

	People		Library Visits		Circulation			Revenue			
	Population	Cardholders	In person	Online	Physical	Online	Per Cardholder	Local Operating	Contract		
Bradford West Gwillimbury	40,251	15,031	207,550	106,444	178,084	42,273	11.85	2,875,674	0		
Brant County	30,781	21,825	94,800	365,716	246,403	60,704	11.29	2,457,481	0		
Cornwall	47,845	8,905	142,650	86,164	204,242	47,213	22.94	2,306,899	0		
East Gwillimbury	37,665	8,934	59,250	113,828	154,871	170,380	17.34	2,007,395	0		
Fort Erie	32,901	5,092	96,350	39,104	103,871	51,470	20.4	1,614,976	0		
Georgina	49,992	10,020	172,800	113,568	166,851	75,383	16.65	2,636,690	0		
Haldimand County	45,608	12,745	135,550	129,012	207,370	82,492	16.27	2,499,800	0		
Innisfil	44,099	19,807	119,450	347,984	187,702	80,108	9.48	3,695,896	0		
Lincoln Pelham Union	43,911	10,990	149,750	64,012	295,106	81,149	26.85	2,162,108	0		
New Tecumseth	44,383	10,162	147,100	48,256	197,428	31,179	19.43	2,004,748	30,139		
Orangeville	30,637	6,916	93,350	114,452	140,000	84,650	20.24	1,902,673	0		
Orillia	33,411	21,310	171,000	202,124	317,718	95,834	14.91	2,628,000	120,600		
Owen Sound & North Grey Union	39,792	10,767	165,950	204,568	188,497	131,881	17.51	1,547,495	146,638		
Quinte West	46,650	7,426	145,650	49,400	132,549	59,160	17.85	1,642,600	0		
St. Thomas	42,840	16,050	146,650	75,504	184,030	69,031	11.47	2,579,497	0		
Stratford	31,465	7,874	167,550	184,236	302,916	158,334	38.47	2,708,630	43,966		
Timmins	41,145	11,532	113,900	23,504	92,212	38,771	8	1,927,175	0		
Whitchurch-Stouffville	37,730	18,257	258,000	266,448	295,889	475,072	16.21	2,393,730	0		
Woodstock	46,705	10,817	140,900	917,020	254,841	60,905	23.56	2,745,288	0		
		Average	40411	12340	143589	181650	202662	99789	18	2,333,513	17965
		Rank	12	11	6	5	10	4	9	19	1

Owen Sound & North Grey Union Public Library

CATEGORY	SUBTOTALS	Total Budget			
Municipal Revenue	\$1,909,352.00	\$2,127,443.00			
Non-Municipal Revenue	\$218,091.00				
Wages and Benefits	\$1,635,893.00				
Book Collection	\$186,000.00				
Occupancy	\$140,500.00				
Other Expenses	\$165,050.00				
		Municipal Percentage Increase			
		3.94%			

CATEGORY	2025 PROPOSED BUDGET	PUBLIC LIBRARY OPERATING GRANT	2025 PROPOSED BUDGET AFTER PLOG	2024 APPROVED BUDGET	COMMENTS
Municipal Revenue	\$1,909,352.00	\$72,589.00	\$1,836,763.00	\$1,837,037.54	
City of Owen Sound	\$1,141,793.00	\$42,102.00	\$1,099,691.00	\$1,085,689.18	
Township of Chatsworth	\$189,026.00	\$11,614.00	\$177,412.00	\$180,029.68	
Township of Georgian Bluffs	\$420,057.00	\$18,873.00	\$401,184.00	\$418,844.56	
Meaford Public Library	\$158,476.00	\$0.00	\$158,476.00	\$152,474.12	
Non-Municipal Revenue	\$218,091.00			\$218,016.00	
Grand Total All Revenue	\$2,127,443.00			\$2,055,053.54	
Wages and Benefits	\$1,635,893.00			\$1,458,103.54	
Book Collection	\$186,000.00			\$186,000.00	
Occupancy	\$140,500.00			\$140,500.00	
Other Expenses	\$165,050.00			\$270,450.00	
Grand Total All Expenses	\$2,127,443.00			\$2,055,053.54	

Corporate Services

- Director
- Clerks
- Bylaw
- Parking
- Animal Control
- Human Resources
- Information Technology
- Finance
- Treasury
- Asset Management
- GIS

Director of Corporate Services

<i>Director Corporate Services</i>					
		2025	2024	2023	Variance
1 FTE	Salaries and Benefits	221,268	202,573	282,903	18,695
	Professional Development	6,000	6,000	3,500	-
Director	Materials and Supplies	2,100	2,100	1,600	-
	Contract Services	4,800	2,400	-	2,400
	Debt Payments	-	-	-	-
	Gross Costs	234,168	213,073	288,003	21,095
	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	234,168	213,073	288,003	21,095
	Internal Cost Allocation	(89,481)	(86,386)	(127,160)	(3,095)
	Division Levy Requirement	144,687	126,687	160,843	18,000

- Includes one full time.
- In 2024 the administrative assistant was moved to finance
- Increase in contract services includes an amount allocated to consulting services

Clerk, Legislative Services and Records Management

<i>Clerk Services</i>					
		2025	2024	2023	Variance
6 FTE	Salaries and Benefits	721,861	620,010	600,038	101,852
	Professional Development	10,250	10,250	10,250	-
Clerk	Materials and Supplies	13,020	13,020	14,020	-
Deputy Clerk	Contract Services	25,000	25,000	23,000	-
Council and Comm. Coord.	Debt Payments	-	-	-	-
Legislative Services Manager	Gross Cbts	770,131	668,280	647,308	101,852
Legislative Coord.	Grants	-	-	-	-
Records Mgmt. Coord.	Other Revenue	(108,000)	(108,000)	(83,450)	-
	Revenue	(108,000)	(108,000)	(83,450)	-
Contracts					
Integrity Commis.	Net Cbst	662,131	560,280	563,858	101,852
Council AV Support	Reserve Transfers	20,000	20,000	20,000	-
	Internal Cost Allocation	(168,656)	(108,531)	(112,321)	(60,125)
	Division Levy Requirement	513,475	471,748	471,537	41,727

- The increase in wages reflects changes to the pay policy, COLA increases, as well as the addition of a full-time Council and Committee coordinator. This staffing change is included in slide 33 and is offset by savings. The net impact of staffing changes is nil.

Bylaw Enforcement

<i>By Law Enforcement</i>					
	2025	2024	2023	Variance	
2 FTE	Salaries and Benefits	214,012	208,544.91	178,215	5,467
	Professional Development	3,000	3,000	3,000	-
ByLaw Officers	Materials and Supplies	4,100	4,000	6,480	100
Summer Student	Contract Services	20,000	20,000	20,000	-
	Debt Payments	-	-	-	-
	Gross Costs	241,112	235,545	207,695	5,567
Contracts					
Prosecution	Grants	-	-	-	-
Encampment Clean	Other Revenue	(5,000)	(5,000)	(5,000)	-
Legal Fees	Revenue	(5,000)	(5,000)	(5,000)	-
	Net Cost	236,112	230,545	202,695	5,567
	Reserve Contribution	5,000	5,000	5,000	-
	Internal Cost Allocation	101,038	96,828	83,500	4,210
	Division Levy Requirement	342,150	332,373	291,195	9,777

- Current staff are two full time bylaw officers and a bylaw summer student.
- Service Review committee is currently developing a business case to analyze moving from a Bylaw compliance model to a proactive enforcement approach.
- A comprehensive review of the bylaw structure is included in the service review project.

Complimentary Parking

<i>Parking</i>		2025	2024	2023	Variance
	Salaries and Benefits	-	-	5,460	-
	Collection Costs	7,500	7,500	3,000	-
Contracts	Property Taxes	48,177	46,103	45,629	2,075
Parking Enforcement	Materials and Supplies	1,450	1,450	1,950	-
Snow Removal	Contract Services	72,281	72,281	51,950	-
	Debt Payments	21,643	21,463	84,574	180
	Gross Costs	151,052	148,797	222,563	2,255
	Grants (DIA Contribution)	(120,000)	(120,000)	(183,000)	-
	Other Revenue	(110,000)	(110,000)	(92,000)	-
	Revenue	(230,000)	(230,000)	(275,000)	-
	Net Cost	(78,948)	(81,203)	(52,437)	2,255
	Reserve Contribution	25,000	25,000	-	-
	Internal Cost Allocation	83,750	94,925	93,425	(11,175)
	Division Levy Requirement	29,802	38,722	40,988	(8,920)

- Final payment on the long-term debt is in 2028

Animal Control

<i>Animal Control</i>					
		2025	2024	2023	Variance
Contracts	Salaries and Benefits	3,123	3,116.49	-	6
	Utility Costs (facility)	28,000	19,000	14,500	9,000
	Maintenance (facility)	10,000	10,000	5,000	-
	Insurance (facility)	2,500	2,500	2,075	-
Animal Control	Materials and Supplies	3,450	3,450	5,950	-
	Contract Services	127,000	87,504	80,000	39,496
	Debt Payments	-	-	-	-
	Gross Costs	174,073	125,571	107,525	48,502
	Grants	-	-	-	-
	Other Revenue	(63,000)	(45,500)	(45,500)	(17,500)
	Revenue	(63,000)	(45,500)	(45,500)	(17,500)
	Net Cost	111,073	80,071	62,025	31,002
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	25,000	25,000	-	-
	Division Levy Requirement	136,073	105,071	62,025	31,002

- The increase in contract service costs following the award of the animal control services RFP is offset by an increase in revenues.

Human Resources

<i>Human Resources</i>					
		2025	2024	2023	Variance
3 FTE	Salaries and Benefits	415,824	430,870	412,618	(15,046)
	Professional Development	15,000	17,000	6,500	(2,000)
	Meetings and functions	10,000	10,000	6,000	-
	Employee Assistance Program	7,000	7,000	7,500	-
HR Manager	Materials and Supplies	2,380	6,230	3,370	(3,850)
Payroll Administrator	Contract Services	151,000	101,000	101,000	50,000
HR Specialist - Recruitment	Debt Payments	-	-	-	-
	Gross Costs	601,204	572,100	536,988	29,104
Contracts	Grants	-	-	-	-
HR Legal	Other Revenue	-	-	-	-
3rd Party Investigation	Revenue	-	-	-	-
EAP					
	Net Cost	601,204	572,100	536,988	29,104
	Transfer from reserves	-	-	-	-
	Internal Cost Allocation	(68,630)	(91,550)	(156,150)	22,920
	Division Levy Requirement	532,574	480,550	380,838	52,024

- Savings in wages reflects a restructuring of HR from a two manager model to a single manager with two specialists. Under HR is the Recruitment Retention and Compensation specialist as well as the payroll administrator.
- Legal fees have been increased to reflect the historical average.

Safety, Equity and Wellness

<i>WSIB - Health and Safety</i>		2025	2024	2023	Variance
1 FTE	Salaries and Benefits	126,192	103,164	96,733	23,028
HR Specialist	Training and Professional Development	10,000	10,000	10,000	-
Safety, Equity and Wellness	WSIB administration and support	10,000	10,000	10,000	-
	Materials and Supplies	2,360	2,360	1,925	-
	Contract Services	12,500	12,500	10,000	-
	Debit Payments	-	-	-	-
Contracts	Gross Costs	161,052	138,024	128,658	23,028
Disability Case Management	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	161,052	138,024	128,658	23,028
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	11,850	13,850	11,350	(2,000)
	Division Levy Requirement	172,902	151,874	140,008	21,028

- The Safety, Equity and Wellness Specialist oversees WSIB case management, Health and Safety, The City's DEI strategy and employee wellness programs.

Information Technology

<i>Information Technology</i>		2025	2024	2023	Variance
4 FTE	Salaries and Benefits	514,865	462,594	449,881	52,271
IT Manager	Professional Development and training	8,000	8,000	6,500	-
Systems Specialist	Software Maintenance Fees	573,703	492,371	407,270	81,333
Network Administrator	Internet Access	9,500	9,500	8,100	-
Enterprise Analyst	Insurance	3,500	3,500	3,500	-
	Maintenance	6,000	6,000	6,000	-
1 PTE	Materials and Supplies	21,050	21,050	37,050	(0)
	Contract Services	88,000	88,000	56,000	-
	Debt Payments	-	-	-	-
	Gross Costs	1,224,618	1,091,015	974,301	133,603
Contracts	Grants	(17,000)	-	-	(17,000)
Network Support	Other Revenue	-	-	-	-
	Revenue	(17,000)	-	-	(17,000)
	Net Cost	1,207,618	1,091,015	974,301	116,603
	Reserve Contribution	120,000	85,000	85,000	35,000
	Internal Cost Allocation	(761,456)	(648,766)	(536,890)	(112,690)
	Division Levy Requirement	566,162	527,249	522,411	38,913

- The increase in wages captures the impact of the new compensation policy, COLA increases as well as a part time summer student. The part time position is anticipated to be fully covered by a grant or other non tax funding source resulting in no net impact to the Municipal Levy.
- Increased software maintenance fees relate to Project Management Software, Our City Platform and indexed increases to existing software applications.
- The software costs are allocated to departments through the Internal Allocations line based on use.

Purchasing and Asset Management

<i>Purchasing, Asset and Risk Management</i>					
	2025	2024	2023	Variance	
3 FTE	Salaries and Benefits	375,042	325,489.53	311,488	49,552
	Professional Development	7,000	7,000	7,500	-
Mgr Corporate Services	Materials and Supplies	3,070	3,070	3,510	-
Purchasing Coordinator	Contract Services	-	-	-	-
Asset and Risk Admin	Debt Payments	-	-	-	-
	Gross Costs	385,112	335,560	322,498	49,552
Contracts	Grants	(80,000)	-	-	(80,000)
n/a	Other Revenue	-	-	-	-
	Revenue	(80,000)	-	-	(80,000)
	Net Cost	305,112	335,560	322,498	(30,448)
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(190,478)	(192,293)	(149,293)	1,815
	Division Levy Requirement	114,634	143,267	173,206	(28,633)

- Department is home to three full time employees; one manager and two union staff.
- The increase in wages relates to step increases for new staff, the implementation of the compensation policy and COLA increases.
- The addition of grant funding reflects the allocation of OCIF grant funding to offset asset management activities.

Geographic Information Systems

		2025	2024	2023	Variance
<i>GIS Services</i>					
1 FTE	Salaries and Benefits	116,647	113,036	110,554	3,611
	Professional Development	4,800	4,800	4,800	-
GIS Specialist	Materials and Supplies	750	750	-	-
	Contract Services	-	-	-	-
	Debt Payments	-	-	-	-
	Gross Costs	122,197	118,586	115,354	3,611
Contracts	Grants	-	-	-	-
n/a	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	122,197	118,586	115,354	3,611
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(98,776)	(99,381)	(99,795)	605
	Division Levy Requirement	23,421	19,205	15,559	4,216

- There is one full time unionized staff under GIS.
- A significant portion of the costs are allocated to water and waste water as this is the area of focus.

Finance

<i>FINANCE</i>		2025	2024	2023	Variance
4 FTE	Salaries and Benefits	444,565	385,905	391,438	58,661
	Professional Development	6,500	7,500	6,500	(1,000)
Deputy Treasurer	Materials and Supplies	3,400	4,150	5,110	(750)
AP Coordinator	Contract Services	58,000	55,000	50,000	3,000
Financial Analyst	Debt Payments	-	-	-	-
Corp Services Administrator	Gross Costs	512,465	452,555	453,048	59,911
Contracts	Grants	-	-	-	-
Financial Audit	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	512,465	452,555	453,048	59,911
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(152,060)	(161,505)	(109,909)	9,445
	Division Levy Requirement	360,406	291,050	343,139	69,356

- Finance department holds four full time staff; Deputy Treasurer and four unionized staff.
- Salary increase relate to job evaluation internal equity adjustments, step increases, COLA increases and the implementation of the compensation policy.

Tax and Water billing and collections

		<i>Revenue (Tax and Water Billing)</i>			
		2025	2024	2023	Variance
2 FTE	Salaries and Benefits	206,287	191,885.34	195,670	14,401
	Professional Development	5,500	5,500	7,050	-
	Postage	41,500	41,500	41,500	-
	Forms and Stationary	6,000	6,000	4,500	-
	Materials and Supplies	2,886	2,886	3,356	-
	Contract Services	48,500	44,500	39,500	4,000
Tax Collector	Debt Payments	-	-	-	-
Water Billing Coord.					
	Gross Costs	310,673	292,271	291,576	18,401
	Contracts				
	Grants	-	-	-	-
MTE Tax Specialists	Other Revenue	(119,000)	(109,000)	(104,000)	(10,000)
Tax Sale Support	Revenue	(119,000)	(109,000)	(104,000)	(10,000)
Water Meter Reading					
	Net Cost	191,673	183,271	187,576	8,401
	Reserve Contribution	(2,000)	(2,000)	(2,000)	-
	Internal Cost Allocation	(136,880)	(127,241)	(137,590)	(9,639)
	Division Levy Requirement	52,793	54,030	47,986	(1,238)

- Department is home to two full time unionized staff.
- All water billing costs are recovered through water rates in the internal allocation line.

Service Owen Sound (front counter customer service and treasury)

<i>Service Owen Sound</i>		2025	2024	2023	Variance
1 FTE, 1 PTE	Salaries and Benefits	155,386	153,129.86	88,452	2,256
SOB representatives	Professional Development	2,000	1,500	1,500	500
	Postage	2,000	2,000	750	-
	Materials and Supplies	-	-	-	-
	Contract Services	-	-	500	-
	Debt Payments	-	-	-	-
	Gross Costs	159,386	156,630	91,202	2,756
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	159,386	156,630	91,202	2,756
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(116,650)	(116,650)	(76,850)	-
	Division Levy Requirement	42,736	39,980	14,352	2,756

- Department is home to a full time and a part time staff. Both are unionized.
- Internal allocation line allocates costs out to departments based on cash receipt volumes and facility booking.

Corporate Facilities

- Corporate facility Project Coordinator
- City Hall
- Police Station
- Other Facilities

Corporate Facility Project Coordinator

		2025	2024	2023	Variance
<i>Facilities Manager</i>					
1 FTE	Salaries and Benefits	116,897	104,443.87	102,175	12,453
	Professional Development	3,200	3,200	3,200	-
Property and Project Coordinator	Materials and Supplies	860	860	860	-
	Contract Services	-	-	-	-
	Debt Payments	-	-	-	-
	<i>Gross Costs</i>	120,957	108,504	106,235	12,453
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	120,957	108,504	106,235	12,453
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(91,300)	(94,375)	(92,875)	3,075
	Division Levy Requirement	29,657	14,129	13,360	15,528

- Project is home to one full time unionized staff person.

City Hall

<i>City Hall Facility</i>				
	2025	2024	2023	Variance
Salaries and Benefits	41,230	36,815	27,817	4,415
Utilities (facility)	61,700	61,700	63,050	-
Insurance (facility)	25,000	25,000	20,000	-
Maintenance (facility)	18,000	14,500	13,000	3,500
Maintenance (HVAC)	7,500	-	-	7,500
Materials and Supplies	-	-	-	-
Contract Services	83,000	83,250	79,620	(250)
Debt Payments	-	-	-	-
Gross Costs	236,430	221,265	203,487	15,165
Contracts				
Cleaning				
Service Agreements				
Grants	-	-	-	-
Other Revenue	-	-	-	-
Revenue	-	-	-	-
Net Cost	236,430	221,265	203,487	15,165
Reserve Contribution	50,000	50,000	35,000	-
Internal Cost Allocation	12,000	5,000	5,000	7,000
Division Levy Requirement	298,430	276,265	243,487	22,165

- Salaries and benefits captures allocated time for facility maintenance staff based on hours worked.
- Contract services includes the cleaning contract as well as service agreements related to equipment (elevator, HVAC)

Police Building

<i>Police Building</i>		2025	2024	2023	Variance
	Salaries and Benefits	30,923	27,611	27,405	3,311
	Utilities (facility)	124,200	124,200	113,970	-
	Insurance (facility)	30,000	30,000	27,500	-
	Maintenance (facility)	34,000	32,500	20,000	1,500
	Materials and Supplies	-	-	-	-
	Contract Services	100,000	95,000	105,310	5,000
	Debt Payments	-	-	-	-
	<i>Gross Costs</i>	319,123	309,311	294,185	9,811
<i>Contracts</i>					
Cleaning	Grants	-	-	-	-
	Other Revenue	-	-	-	-
Snow Removal	Revenue	-	-	-	-
	Net Cost	319,123	309,311	294,185	9,811
	Reserve Contribution	25,000	25,000	-	-
	Internal Cost Allocation	6,000	5,000	5,000	1,000
	Division Levy Requirement	350,123	339,311	299,185	10,811

- Salaries and benefits captures allocated time for facility maintenance staff based on hours worked.
- There are currently no recovery of facility operating costs from Police revenue contracts such as dispatch, third party record check etc....

Other Facilities

<i>Other Facilities</i>					
	2025	2024	2023	Variance	
2 FTE					
Salaries and Benefits	87,067	106,906	100,785	(19,839)	
Professional Development	4,000	4,000	2,500	-	
General Facility Maintenance	45,000	45,000	45,000	-	
Fuel (facility vehicle)	4,800	4,800	4,800	-	
Building and Property					
Facility Labourer					
Materials and Supplies	14,400	14,400	12,400	-	
Contract Services	-	-	-	-	
Debt Payments	42,631	42,631	42,631	-	
Gross Costs	197,898	217,737	207,117	(19,839)	
Contracts					
Grants	-	-	-	-	
Service Contracts					
Other Revenue	(32,539)	(31,779)	(31,279)	(760)	
Revenue	(32,539)	(31,779)	(31,279)	(760)	
Net Cost	165,359	185,958	175,838	(20,600)	
Reserve Contribution	17,500	15,000	15,000	2,500	
Internal Cost Allocation	24,000	20,000	20,000	4,000	
Division Levy Requirement	206,859	220,958	210,838	(14,100)	

- Captures operating costs and rent income (where applicable) for the CP Station, Farmers Market, McQuay Tannery, Billy Bishop Museum as well as the fleet costs associated with the facility maintenance truck.
- The salaries and wages captures staff time coded to general facilities.
- There is a \$40,000 general maintenance contingency which is used to pay for unbudgeted maintenance requirements at facilities city wide.
- Annually the city spends approximately 0.1% of replacement value of facilities on operating maintenance.

2:30



COFFEE BREAK

Operations and Environmental Services

- Director
- Transit
- Public Works
- Roads Maintenance
- Traffic Control
- Winter Control
- Waste Management
- Engineering
- Storm Water facilities

Director of Operations and Engineering

<i>Director of Operations</i>					
		2025	2024	2023	Variance
1 FTE	Salaries and Benefits	221,018	202,323	197,912	18,695
	Professional Development	5,000	5,000	2,000	-
Director	Materials and Supplies	750	1,250	2,060	(500)
	Contract Services	-	-	-	-
	Debt Payments	-	-	-	-
	Gross Costs	226,768	208,573	201,972	18,195
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	226,768	208,573	201,972	18,195
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(90,000)	(90,000)	(90,000)	-
	Division Levy Requirement	136,768	118,573	111,972	18,195

- Department is home to the Director of Public works and Engineering. Approximately 40% of the director's time is allocated to water and wastewater.

Engineering

<i>Engineering</i>		2025	2024	2023	Variance
7 FTE	Salaries and Benefits	836,795	792,816	806,292	43,980
	Professional Development	8,000	8,000	8,000	-
Engineering Mgr	Materials and Supplies	5,328	4,328	4,328	1,000
4 x Technicians	Contract Services	52,500	52,500	49,500	-
1 Assistant	Debt Payments	-	-	-	-
Env Services Supervisor	Gross Costs	902,623	857,644	868,120	44,980
Contracts	Grants	(40,000)	(40,000)	(35,000)	-
Bridge Inspections	Other Revenue	(25,000)	(10,000)	(10,000)	(15,000)
Road Condition	Revenue	(65,000)	(50,000)	(45,000)	(15,000)
	Net Cost	837,623	807,644	823,120	29,980
	Reserve Contribution	-	-	(60,000)	-
	Internal Cost Allocation	(630,561)	(663,191)	(644,320)	32,630
	Division Levy Requirement	207,062	144,453	118,800	62,610

- Engineering is home to 7 full-time staff. The manager, 5 unionized technicians, and the environmental services supervisor.
- The contract service lines are for legal fees and consulting fees associated with biannual roads, bridge and sidewalk inspections. The cost of biannual inspections is offset by an allocation of OCIF grant funding shown in the grants line. Other revenue includes engineering service application revenues.
- A significant amount of costs are allocated out of this department and into other divisions, including planning (for all development-related engineering support), water, wastewater, traffic and capital projects.

Stormwater Facilities

	<i>Stormwater Management</i>				
	2025	2024	2023	Variance	
	-	-	-	-	
Salaries and Benefits	-	-	-	-	
Insurance	20,000	20,000	20,000	-	
Contract Services	-	-	-	-	
Debt Payments	-	-	-	-	
Gross Costs	20,000	20,000	20,000	-	
<i>Contracts</i>					
Grants	-	-	-	-	
Other Revenue	-	-	-	-	
Revenue	-	-	-	-	
Net Cost	20,000	20,000	20,000	-	
Reserve Contribution	325,000	325,000	275,000	-	
Internal Cost Allocation	89,025	90,625	90,625	(1,600)	
Division Levy Requirement	434,025	435,625	385,625	(1,600)	

- Storm water division was set up to track the overhead associated with storm water maintenance should the City ever want to consider a storm water rate (similar to a water or waste water rate) rather than funding these costs through traditional property taxes. It is worth noting that the costs for maintenance of linear infrastructure and drainage are under the road division. Adding that budget to this department brings the total operating levy burden to \$600,000 annually. If this amount were recovered from a rate, the City would still collect the revenue required to provide the service however the burden of responsibility for costs would shift from shared based on assessment value which is heavily weighted in residential to a model based on stormwater influx or impervious land which is more typically industrial and commercial.

Source water Protection

<i>Sourcewater Protection</i>		2025	2024	2023	Variance
	Salaries and Benefits	-	-	-	-
	Materials and Supplies	3,500	3,500	3,500	-
	Contract Services	4,900	4,900	6,500	-
	External Transfer	304,808	304,808	290,967	-
	Debt Payments	-	-	-	-
	Gross Costs	313,208	313,208	300,967	-
Contracts	Grants	-	-	-	-
	Other Revenue	-	-	-	-
GSCA Levy	Revenue	-	-	-	-
	Net Cost	313,208	313,208	300,967	-
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(304,808)	(304,808)	(290,967)	-
	Division Levy Requirement	8,400	8,400	10,000	-

- Source water protection includes the levy paid to the GSCA. As of creating this presentation the Updated 2025 levy is not yet available. The full costs of the GSCA levy are recovered through water rates.
- The current GSCA budget has yet to be presented; as such, there is no increase in that levy. It is anticipated that the levy will increase to reflect inflation as well as a potential payment associated with the planned admin building renovation.

Public Transit

<i>Transit</i>		2025	2024	2023	Variance
1 FTE, 1 PTE	Salaries and Benefits	206,617	196,117.03	112,965	10,500
	Fuel Costs	172,000	172,000	166,000	-
Transit Terminal Op	Utilities (facility)	11,000	11,000	9,500	-
Transit Terminal Op	Insurance (facility)	3,000	2,750	2,500	250
	Maintenance (facility)	8,000	8,000	8,000	-
	Property Taxes	15,675	15,000	15,000	675
	Materials and Supplies	6,500	6,500	5,508	-
	Contract Services	1,366,550	1,353,525	1,429,212	13,025
	Debt Payments	-	-	-	-
	Gross Costs	1,789,342	1,764,892	1,748,685	24,451
Contracts	Grants	(250,000)	(250,000)	(250,000)	-
Voyago	Other Revenue	(414,300)	(401,700)	(315,700)	(12,600)
	Revenue	(664,300)	(651,700)	(565,700)	(12,600)
	Net Cost	1,125,042	1,113,192	1,182,985	11,851
	Reserve Contribution	-	-	(125,000)	-
	Internal Cost Allocation	157,766	153,989	94,326	3,777
	Division Levy Requirement	1,282,808	1,267,181	1,152,311	15,627

- The transit division captures the gross costs of our transit contract, operating costs related to the bus station and bus stops and direct labour associated with 1 full-time and part-time transit terminal operator. The wages for bus drivers is paid for by the transit operator.
- Grants are the full amount of our annual provincial gas tax allocation.
- Other revenue is mostly pass and fare revenue but also includes revenue associated with transit advertising and a nominal amount for office space rental at the terminal.
- The internal cost allocation reflects the allocation from engineering for supervision and IT software applications for program support.

Waste Management

<i>Waste Management</i>					
		2025	2024	2023	Variance
Contracts	Salaries and Benefits	86,753	85,512	86,902	1,242
	Waste Transfer Tipping Fees	313,500	271,500	247,166	42,000
	Allocation of fleet cost	45,679	32,724	31,622	12,955
Waste Management	Materials and Supplies	28,000	28,000	29,000	-
Transfer Station	Contract Services	1,001,500	995,500	955,037	6,000
Recycling Collection	Debt Payments	-	-	-	-
Compost Site	<i>Gross Costs</i>	1,475,433	1,413,236	1,349,727	62,197
Source Separated Organics	Grants	(30,000)	(32,000)	(154,000)	2,000
	Other Revenue	(600,900)	(600,900)	(538,910)	-
	<i>Revenue</i>	(630,900)	(632,900)	(692,910)	2,000
	Net Cost	844,533	780,336	656,817	64,197
	Reserve Contribution	42,500	12,500	12,500	30,000
	Internal Cost Allocation	81,600	81,600	89,800	-
	Division Levy Requirement	968,633	874,436	759,117	94,197

- Waste Management captures the full cost of all waste management activities. Salaries and benefits reflects the hour wages of public works employees supporting the compost site as well as part time wages associated with household hazardous waste. Materials and supplies captures mostly tipping fees for waste collection and the new SSO contract.
- Contract services relate to third-party contract costs at waste collection, a small amount for recycling, SSO, HHW and the compost site.
- Grants cover a portion of the HHW costs, while other revenue includes partnership funding from other municipalities for HHW and the compost site, as well as \$450,000 for the sale of bag tags.
- The funding strategy for organics collection is highlighted on a following slide.

Waste Management by Program

<i>Waste Management - by sub department</i>				
	2025	2024	2023	Variance
Waste Collection Contract	697,000	680,000	558,950	17,000
Bag Tag Revenues (net)	(448,400)	(448,400)	(423,550)	-
Recycling	113,000	113,000	444,593	-
House Hold Hazardous Waste	63,500	60,500	44,500	3,000
Organics Collection	401,600	351,600	1,600	50,000
Compost Site	140,433	116,236	131,524	24,197
Goods Exchange Day	1,500	1,500	1,500	-
Equipment	-	-	-	-
Debt Payments	-	-	-	-
Net Cost	968,633	874,436	759,117	94,197

- This slide reflects the same information as the previous slide however presented as net cost per program.

Organics Funding Model

ACTUAL

SSO Collection

Description	2025	2026	2027	2028	2029	2030	2031	2032
Reserve Contribution		\$ (217,500)	\$ (181,000)	\$ (144,000)	\$ (108,000)	\$ (78,000)	\$ (48,000)	\$ (19,000)
Tipping Fees - Jan-May		\$ 28,455	\$ 29,309	\$ 29,822	\$ 30,344	\$ 30,875	\$ 31,415	\$ 31,965
Tipping Fees - Jun-Dec	\$ 39,838	\$ 41,033	\$ 41,751	\$ 42,482	\$ 43,225	\$ 43,981	\$ 44,751	\$ 45,534
Collection - Jan-May		\$ 233,869	\$ 240,886	\$ 248,112	\$ 255,556	\$ 263,222	\$ 271,119	\$ 279,252
Collection - June-Dec	\$ 327,417	\$ 337,240	\$ 347,357	\$ 357,778	\$ 368,511	\$ 379,566	\$ 390,953	\$ 402,682
Total	\$ 367,255	\$ 423,098	\$ 478,303	\$ 534,193	\$ 589,635	\$ 639,645	\$ 690,239	\$ 740,434
Budget Increase		\$ 55,843	\$ 55,205	\$ 55,891	\$ 55,442	\$ 50,009	\$ 50,594	\$ 50,195

Reserve Balance	2023	660,261
2024	660,261	350,000
2025	1,026,767	(290,000)
2026	762,436	(217,500)
2027	563,997	(181,000)
2028	397,097	(144,000)
2029	263,024	(108,000)
2030	161,600	(78,000)
2031	87,640	(48,000)
2032	41,831	(19,000)

Landfill Monitoring

	<i>Landfill</i>	2025	2024	2023	Variance
Contracts	Salaries and Benefits	5,427	32,313	9,812	(26,886)
Leachate hauling	Materials and Supplies	5,935	6,242	5,571	(307)
Snow Removal	Contract Services	197,000	182,500	183,000	14,500
Monitoring	Debt Payments	-	-	-	-
	Gross Costs	208,362	221,054	198,383	(12,693)
	Grants	-	-	-	-
	Other Revenue	(2,850)	(2,850)	(2,850)	-
	Revenue	(2,850)	(2,850)	(2,850)	-
	Net Cost	205,512	218,204	195,533	(12,693)
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	-	-	-	-
	Division Levy Requirement	205,512	218,204	195,533	(12,693)

- The landfill division captures monitoring and maintenance costs associated with the City's now closed landfills. The most significant contract cost is related to hauling leachate from Genoe landfill to a transition location where it enters the sewer system and is treated by our waste water treatment plant. Prior to the plant upgrades, these costs were nearing \$300,000 a year as the leachate had to be hauled to another municipality.

Solar Revenue

<i>Solar Revenue</i>		2025	2024	2023	Variance
Contracts	Salaries and Benefits	-	-	-	-
Hydro One	Materials and Supplies	5,375	5,150	5,150	225
Grasshopper	Contract Services	-	-	-	-
	Debt Payments	20,811	20,811	20,811	-
	Gross Costs	26,186	25,961	25,961	225
	Grants	-	-	-	-
	Other Revenue	(145,250)	(145,250)	(145,750)	-
	Revenue	(145,250)	(145,250)	(145,750)	-
	Net Cost	(119,064)	(119,289)	(119,789)	225
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	3,978	4,078	3,578	(100)
	Division Levy Requirement	(115,087)	(115,212)	(116,212)	125

- Solar programs are a revenue centre and capture revenues generated from city-owned solar installations and land leases for grasshopper contracts. It is worth noting that the revenue from our owned assets is fully employed in repaying the debt associated with installing the panels. The last payment on this debt is in 2028. The vast majority of passive income generated here relates to land leases where city land is leased to a third party and is used for solar installation. Some folks may be familiar with the large installation just south of the Kiwanis soccer complex.

Public Works

<i>Public Works Management and Facility</i>					
		2025	2024	2023	Variance
2 FTE	Salaries and Benefits	261,432	335,714	326,096	(74,282)
	Professional Development	3,500	3,500	3,500	-
	Telephone and Answering Services	13,020	12,800	12,800	220
	Utilities (facility)	99,000	107,000	73,000	(8,000)
	Insurance (facility)	25,000	22,000	22,000	3,000
	Maintenance (facility)	21,000	16,000	16,000	5,000
Roads Superintendant	Materials and Supplies	18,781	5,232	5,408	13,548
Admin Assistant	Contract Services	38,750	30,000	54,000	8,750
	Debt Payments	-	-	-	-
	Gross Costs	480,482	532,247	512,804	(51,764)
Contracts	Grants	-	-	-	-
Cleaning	Other Revenue (bulk water)	(27,500)	(27,500)	(15,000)	-
	Revenue	(27,500)	(27,500)	(15,000)	-
	Net Cost	452,982	504,747	467,804	(51,764)
	Reserve Contribution	10,000	10,000	-	-
	Internal Cost Allocation	(125,890)	(169,690)	(169,660)	43,800
	Division Levy Requirement	337,092	345,057	298,144	(7,964)

- The department houses two full time staff. Roads supervisor and administrative assistant. The wage decrease reflects that the home department for the water admin assistant was moved to the water department and is offset by a decrease in the amounts recovered from other departments.
- Contract services include service agreements such as carpet cleaning, the office cleaning contract and other contract support such as HVAC, fire safety etc...
- The other impact to the internal cost allocation that is decreasing is that the new PW Manager is no longer allocated to Roads-related supervision and is fully cost-shared between water and wastewater in the current org structure. As a result, the overall tax-funded burden for this division has decreased despite increasing costs for facility operations.

Labour and Fleet Costs

<i>Public works labour and fleet - NOTE - Charged OUT</i>					
	2024	2024	2023	Variance	
21 FTE	Salaries and Benefits	1,976,026	1,936,276	1,873,359	39,751
	Less Charged Out	(1,859,113)	(1,766,753)	(1,676,201)	(92,361)
	Professional Development	20,000	20,000	20,000	-
	Fuel	240,000	250,000	225,000	(10,000)
	Fleet Management Software	18,000	10,000	10,000	8,000
	Fleet Maintenance	253,000	263,000	263,000	(10,000)
	Fleet Insurance	20,000	20,000	20,000	-
9 Seasonal LEO	Materials and Supplies	46,029	25,606	20,201	20,423
	Less Charged Out	(1,125,000)	(1,090,000)	(1,040,000)	(35,000)
	Contract Services	10,400	-	-	10,400
	Debt Payments	-	-	-	-
	Gross Costs	(400,657)	(331,870)	(284,642)	(68,787)
Contracts	Grants	-	-	-	-
None	Other Revenue	-	-	-	-
	Revenue	-	-	-	-
	Net Cost	(400,657)	(331,870)	(284,642)	(68,787)
	Reserve Contribution	385,000	335,000	310,000	50,000
	Internal Cost Allocation	-	-	-	-
	Division Levy Requirement	(15,657)	3,130	25,358	(18,787)

- Public works hourly labour and fleet are accounted for in a somewhat complex way allowing for the true cost of service delivery.
- In this home department we see the total costs for labour (at just under \$2M.) This includes 21 FTEs and 9 seasonal equipment operators. All of these labour costs are then allocated out of the home department and into service delivery jobs such as roadside maintenance, drainage and most significantly winter control.
- Similarly fleet costs including fuel, maintenance and insurance under materials and supplies and replacement reserve contributions shown below the line are also allocated out to service delivery jobs based on where the equipment is used. These costs combined are roughly \$800,000 per year.
- As a result, the bottom line of this division is nil; however, it is important to show the full costs to truly capture and understand the expenses associated with labour and fleet.

Roads and Roadside Maintenance

	<i>Roads and Roadside Maintenance</i>				
	Salaries and Benefits	741,556	703,254	722,531	38,302
	Asphalt	25,000	20,000	20,000	5,000
	Gravel	30,000	15,000	15,000	15,000
	Concrete	10,000	10,000	10,000	-
	Signs and safety devices	40,000	15,000	15,000	25,000
	Allocation of fleet Costs	305,852	244,461	236,230	61,391
	Materials and Supplies	41,500	41,000	41,000	500
	Contract Services	183,000	173,000	181,000	10,000
	Debt Payments	-	-	-	-
	Gross Costs	1,376,908	1,221,715	1,240,761	155,193
	<i>Contracts</i>				
	Grants - County Contribution	(130,000)	(130,000)	(127,500)	-
	Other Revenue	-	-	-	-
	Revenue	(130,000)	(130,000)	(127,500)	-
	Sidewalk Condition				
	Reflectivity Survey				
	Line painting				
	Net Cost	1,246,908	1,091,715	1,113,261	155,193
	Reserve Contribution	-	-	-	-
	Internal Cost Allocation	(31,975)	(35,000)	(35,000)	3,025
	Division Levy Requirement	1,214,933	1,056,715	1,078,261	158,218

- Roads and Roadside maintenance captures the operating costs associated with our road assets. Activities like bridge repair and cleaning, road side and right of way maintenance, drainage, asphalt, gravel and concrete maintenance, signage and safety are all captured under this division. The salaries and benefits line captures the cost of PW labour that is allocated to these activities based on how staff code their timesheets.
- Contract services reflect the amount paid to third parties to support maintenance. This includes concrete repair, drainage, line painting and reflectivity studies.
- The credit to internal cost allocation reflects that some of the road maintenance costs are recovered from the parking division.

Winter Maintenance

Winter Control				
Salaries and Benefits	955,886	929,878	897,123	26,008
Salt and Sand Materials	390,000	390,000	390,000	-
Allocation of Fleet Costs	519,544	674,712	651,994	(155,168)
Materials and Supplies	-	-	3,000	-
Contract Services	15,000	5,000	46,600	10,000
Debt Payments	-	-	-	-
Gross Costs	1,880,430	1,999,590	1,988,718	(119,160)
Grants	-	-	-	-
Other Revenue	-	-	-	-
Revenue	-	-	-	-
Net Cost	1,880,430	1,999,590	1,988,718	(119,160)
Reserve Contribution	-	-	-	-
Internal Cost Allocation	-	-	-	-
Division Levy Requirement	1,880,430	1,999,590	1,988,718	(119,160)

- Similar to Roads and Roadside maintenance, winter control captures the operating costs associated with snow removal. The salaries and benefits line captures the cost of PW labour that is allocated to these activities based on how staff code their timesheets.
- Contract services for snow removal include a nominal amount for third-party contracts used in the city rights of ways and lanes.
- Reduction in materials and supplies reflects a reduction in the allocation of fleet costs. The budgeted cost for salt and sand remains unchanged.

Water and Wastewater

- Water and wastewater operating budgets are fully funded through their respective rates (user fees) and have no impact on the Municipal Levy.
- Typically, water and wastewater budgets are reviewed in the spring when we set the rates for the services.
- The five-year financial plan and rate study are being updated with support from Hemson Consulting.
- Staff provide foundational information to complete the study.
- The water and wastewater budgets, as they will be provided to Hemson, are included in the following slides.
- Council will have another opportunity to review the impact of these budgets on the rates when Hemson presents the results of the rate study.

Water Distribution and Treatment

<i>Water Distribution and Treatment</i>					
		2025	2024	2023	Variance
10 FTE	Salaries and Benefits	1,540,692	1,434,008	1,412,150	106,684
	Professional Development	28,000	28,000	28,000	-
Water Treatment Super	Water Distribution Materials	223,800	383,600	370,100	(159,800)
	Water Treatment Chemicals	156,000	156,000	136,000	-
Water Dist. Supervisor	Water Treatment Utilities	492,000	468,000	460,500	24,000
9 x Water Cert. Labour	Equipment Maintenance	63,000	63,000	52,500	-
	Other Materials and Supplies	202,560	236,037	216,009	(33,477)
	Conservation Levy	340,808	304,808	290,967	36,000
	Contract Services	177,500	132,250	120,250	45,250
	Debt Payments	387,684	387,684	387,684	-
	Gross Costs	3,612,044	3,593,386	3,357,659	18,657
	Grants	-	-	-	-
Contracts	Other Revenue	(6,805,040)	(6,540,917)	(6,212,581)	(264,123)
DWQMS	Revenue	(6,805,040)	(6,540,917)	(6,212,581)	(264,123)
Testing	Net Cost	(3,192,996)	(2,947,531)	(2,854,922)	(245,466)
	Reserve Contribution	514,876	(1,557,173)	780,669	2,072,050
	Capital Contribution	1,851,400	3,553,444	1,165,000	(1,702,044)
	Internal Cost Allocation	826,721	951,261	909,253	(124,540)
	Division Levy Requirement	1	1	1	(0)

Waste Water Collection and Treatment

<i>Waste Water Collection and Treatment</i>					
		2024	2024	2023	Variance
7 FTE	Salaries and Benefits	975,903	969,867	949,953	6,036
	Professional Development	14,500	14,500	14,500	-
PW Manager	Waste Water collection materials	93,000	95,500	70,500	(2,500)
Waste Water Super	Waste Water Treatment Chemicals	355,000	360,000	335,000	(5,000)
5 Certified Labour	Waste Water Treatment Utilities	713,500	704,000	659,000	9,500
	Waste Water Treatment Maintenance	64,500	64,500	64,500	-
	Waste Water Fleet Maintenance	10,750	17,250	17,250	(6,500)
	Materials and Supplies	417,249	405,466	383,011	11,782
	Contract Services	564,000	424,000	341,000	140,000
	Debt Payments	1,490,396	1,490,396	1,531,132	-
	Gross Costs	4,698,797	4,545,479	4,385,846	153,318
Contracts	Grants	-	-	-	-
Viola	Other Revenue	(7,782,165)	(7,232,704)	(6,897,304)	(549,461)
Testing	Revenue	(7,782,165)	(7,232,704)	(6,897,304)	(549,461)
	Net Cost	(3,083,368)	(2,687,225)	(2,511,458)	(396,142)
	Reserve Contribution	532,167	(1,699,015)	229,984	2,231,181
	Capital Contribution	1,800,383	3,739,000	1,620,000	(1,938,617)
	Internal Cost Allocation	750,819	647,241	661,476	103,578
	Division Levy Requirement	1	1	1	0

Starting Point

3:15

Increase Summary							
							% Impact
BB	BASE BUDGET		401,268	1.15			
SLC	SERVICE LEVEL CHANGES CURRENT YEAR		(84,000)	(0.24)			
PYC	PRIOR YEAR DECISION IMPACT		34,964	0.10			
GROWTH	GROWTH IMPACT		35,000	0.10			
OMPF	ONTARIO MUNICIPAL PARTNERSHIP FUND		(63,800)	(0.18)			
ADJ	ADJUSTMENTS		153,690	0.44			
	OPERATING INCREASE		477,122				2.06%
CAP	CAPITAL		363,990	1.04			
GENERAL BUDGETARY INCREASE			841,112				3.20%
	POLICE SERVICES		490,916	1.41			5.72%
	LIBRARY		43,000	0.12			4.10%
TOTAL BUDGETARY INCREASE			1,375,028	3.94			3.94%

Resolutions for Council Consideration

- "THAT in consideration of Staff Report CS-24-048 respecting the applications to the Heritage Property Tax Relief Program for the 2023 tax year and the request to increase the program budget, the Community Services Committee recommends that City Council directs staff to include a proposed increase of \$10,000 for the annual Heritage Property Tax Relief Program budget for consideration in the 2025 City Operating Budget meetings"
- "THAT in consideration of Staff Report CM-24-040 respecting Vision 2050 – November 2024 Update, the Strategic Planning Ad Hoc Committee recommends that City Council direct staff to include a Business Case for \$100,000 for the initial implementation of the Strategic Plan in the 2025 Operating Budget."
- "THAT in consideration of Staff Report OP-24-044 respecting In-Sourcing of Licensed Plumbing Services, the Operations Committee defer this report to the Budget Council Meeting - December 9, 2024".

In-sourcing of Licensed Plumbing Services

- “THAT in consideration of Staff Report OP-24-044 respecting In-Sourcing of Licensed Plumbing Services, the Operations Committee defer this report to the Budget Council Meeting - December 9, 2024”.
- **Recommendations:** THAT in consideration of Staff Report OP-24-044 respecting In-sourcing of Licensed Plumbing Services, the Operations Committee recommends that City Council supports the creation of a Licensed Plumber full-time permanent position within the Water-Wastewater Division.

Heritage Property Tax Relief Program – 2023 Tax Refund Applications and Request to Increase Program Budget

- "THAT in consideration of Staff Report CS-24-048 respecting the applications to the Heritage Property Tax Relief Program for the 2023 tax year and the request to increase the program budget, the Community Services Committee recommends that City Council directs staff to include a proposed increase of \$10,000 for the annual Heritage Property Tax Relief Program budget for consideration in the 2025 City Operating Budget meetings"
- **Recommendations:** THAT in consideration of Staff Report CS-24-048 respecting an increase to the Heritage Tax Rebate budget, Council directs staff to add \$10,000 to the 2025 budget ahead of final budget review.

Vision 2050 Implementation Fund

- "THAT in consideration of Staff Report CM-24-040 respecting Vision 2050 – November 2024 Update, the Strategic Planning Ad Hoc Committee recommends that City Council direct staff to include a Business Case for \$100,000 for the initial implementation of the Strategic Plan in the 2025 Operating Budget."

Business Case - Background

- The 2050 Vision is currently in the development stage with the anticipated final document planned to come forward for Council consideration in March 2025. The development of the 2050 Vision will not only create a long-term strategic plan for the City, but the process has also built community and municipality capacity, leveraged previous strategic planning work, spurred collaboration across stakeholder groups, and created greater clarity for everyone involved. This intensely collaborative approach has also created the conditions for the community to collaborate with the City to co-steward the successful implementation of the Strategic Plan. Within the 2050 Vision long-term strategic plan, there will be immediate, mid-term and long-term actions identified.

Business Case – Preferred Future State

- To ensure the momentum of the highly successful comprehensive, inclusive, and community-centred approach to developing Vision 2050, it is imperative that funds are identified to begin the implementation once the strategic plan is finalized. Jay Pitter Placemaking has devised a strategic planning process that includes a two fold identification of resources for implementation. Each strategic planning session prompts community-based institutions and individuals with the expertise (and, in some instances, the mandate) to support the implementation of collectively identified actions. Also, the strategic plan itself will identify possible funding sources for the implementation of collectively identified actions. The above actions are intended to ensure that the City is well supported in implementing the collectively identified actions. However, it is imperative and common good practice for municipalities to establish the financial foundation for the implementation of strategic plans. This is done by proactively allocating funds for core actions. Doing so is one of the three primary pillars of successful strategic planning.

Business Case – Alternatives

Add one time contribution to the Strategic Plan of \$100,000 to the operating budget. The funds will be held with the Strategic Plan reserve until the 2050 Vision is considered by Council (Q1 2025) and specific actions are identified. This will enable an immediate start to maintain the momentum of the collaborative process that has been occurring throughout 2024 as the community and City envision what this City will be in 2050.

2050 Vision Recommendation

- **Recommendations:** THAT in consideration of Staff Report CM-24-040 respecting Vision 2050 – November 2024 Update, Council directs staff to add \$100,000 to the 2025 budget ahead of final budget review.
- Having this funding allocated for implementing actions positions the City to leverage funding through provincial or federal programs aligned with long-term objectives as opportunities arise.
- The amount for 2025 will be funded through reserves, which will be identified in time for final budget. As such, no impact to the Municipal Levy in 2025.
- Once the 2050 Vision document is finalized, a governance plan will be brought forward identifying how the dollars allocated for 2025 will be utilized to address the immediate actions.

Next Steps

- Public Meeting – January 27, 2025
- Final Budget Review – February 10, 2025
- Municipal Levy Bylaw – February 24, 2025
- Tax Policy Review – March 2025
- Tax Rate Bylaw – April 2025
- Tax Bills issued – May 2025
- 2026 Budget Kickoff